

**ORDER 2022-85
IN RE SETTLEMENT AGREEMENT
CENTAUR ACQUISITION, LLC d/b/a
HORSESHOE INDIANAPOLIS
22-HI-02**

After having reviewed the attached Settlement Agreement, the Indiana Gaming Commission hereby:


APPROVED

APPROVES OR DISAPPROVES

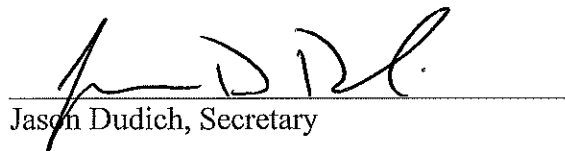
the proposed terms of the Settlement Agreement.

IT IS SO ORDERED THIS THE 30th DAY OF JUNE, 2022.

THE INDIANA GAMING COMMISSION:


Milton O. Thompson, Chair

ATTEST:


Jason Dudich, Secretary

**STATE OF INDIANA
INDIANA GAMING COMMISSION**

IN RE THE MATTER OF:)	
)	SETTLEMENT
CENTAUR ACQUISITION, LLC)	22-HI-02
d/b/a HORSESHOE INDIANAPOLIS)	
)	

SETTLEMENT AGREEMENT

The Indiana Gaming Commission (“Commission”) by and through its Executive Director Greg Small and Centaur Acquisition, LLC d/b/a Horseshoe Indianapolis, (collectively, the “Parties”) desire to enter into this settlement agreement (“Agreement”) prior to the initiation of a disciplinary proceeding pursuant to 68 IAC 13-1-18(a). The Parties stipulate and agree that the following facts are true:

FINDINGS OF FACT

COUNT I

1. IC 4-33-4-27 provides that (b) If a licensed owner, an operating agent, or a trustee is required to file Form W-2G or a substantially equivalent form with the United States Internal Revenue Service for a person who is delinquent in child support, before payment of cash winnings to the person, the licensed owner, operating agent, or trustee:
 - (1) may deduct and retain an administrative fee in the amount of the lesser of:
 - (A) three percent (3%) of the amount of delinquent child support withheld under subdivision (2)(A); or
 - (B) one hundred dollars (\$100); and
 - (2) shall:
 - (A) withhold the amount of delinquent child support owed from the cash winnings;
 - (B) transmit to the bureau:
 - (i) the amount withheld for delinquent child support; and
 - (ii) identifying information, including the full name, address, and Social Security number of the obligor and the child support case identifier, the date and amount of the payment, and the name and location of the licensed owner, operating agent, or trustee; and
 - (C) issue the obligor a receipt in a form prescribed by the bureau with the total amount withheld for delinquent child support and the administrative fee.
2. 68 IAC 11-9-2(a) provides the casino licensee or trustee shall submit to the executive director internal control procedures concerning the withholding of cash winnings from delinquent obligors in accordance with 68 IAC 11-1.
3. 68 IAC 11-1-3(c)(4) provides that no casino licensee or casino license applicant may use an internal control procedure unless the internal control procedure has been approved, in writing, by the executive director.

4. Horseshoe Indianapolis' approved internal control procedures, N-1 and V-17, describe the procedures for Child Support Intercept Process.
5. Gaming Agents conducted an audit of the Child Support Arrears Delinquency Registry (CSADR) for December 2021. The results of this audit found one (1) individual was not searched through the CSADR system at the time a taxable jackpot was won.

COUNT II

6. 68 IAC 15-1-2(1) provides the purpose of the accounting records and procedures is to ensure the assets of the licensee are safeguarded.
7. 68 IAC 15-10-2(a)(3)(B) provides the casino licensee shall establish policies and procedures to ensure that all transactions that flow through the casino cage are accounted for. These policies and procedures shall include, but are not limited to, the following: At the end of a shift, the cashiers assigned to the outgoing shift shall: Reconcile the total closing inventory with the total opening inventory.
8. 68 IAC 15-10-4.1(a) states cage inventories must be accurately reported at the conclusion of a shift on the inventory form used by the casino licensee. Overages and shortages must be recorded at the conclusion of the shift during which the variance was discovered.
 - (b) Cage variances of five hundred dollars (\$500) or two percent (2%), whichever is less, must be reported on a form approved by the commission to the following within one (1) business day after the discovery of the variance:
 - (1) The security department.
 - (2) The surveillance department.
 - (3) An enforcement agent.
 - (c) Variances of five thousand dollars (\$5,000) or more, or a variance that is of a nature that indicates criminal activity must be reported on a form approved by the commission to the following immediately:
 - (1) The security department.
 - (2) The surveillance department.
 - (3) An enforcement agent.These variances must be reported to the commission audit staff at the beginning of the next business day.
 - (d) Variances of five hundred dollars (\$500) or two percent (2%), whichever is less, or a variance that is of a nature that indicates criminal activity must be investigated by the casino licensee. The variance and the results of the investigation must be reported to the head of the accounting department or the equivalent. Unresolved variances must be investigated by the accounting director or designee. The results of the investigation shall be reported on the document provided to him or her by the cage department. Surveillance tapes or records relating to the variance must be preserved and retained by the casino licensee until the commission audit director advises that the tapes or records, or both, may be recycled. The results of an investigation into these variances must be reported to an enforcement agent. If the variance that was investigated exceeded five thousand

dollars (\$5,000), the results of the investigation must also be reported to the commission audit staff.

(e) The casino licensee's internal auditor must review, on a quarterly basis, cage variances to ensure that the variances are appropriately and thoroughly investigated and reported. The results of the internal auditor's review must be reflected on the quarterly internal audit report filed in accordance with 68 IAC 15-8.

9. On January 9, 2022, a Cage Cashier counted out \$2,999.75 over at the conclusion of her shift. The variance occurred when the Cage Cashier incorrectly counted the \$500 chips. The Cage Cashier counted \$13,500 in chips but reported a total of \$16,500 on the paperwork.
10. On January 14, 2022, a Cage Cashier counted out \$998.07 short at the conclusion of her shift on January 13, 2022. A patron was conducting a credit card transaction with the Cage Cashier. The Cage Cashier processes the transaction and pays the patron \$1,000 cash, however, there is no receipt printed for the transaction indicating that the transaction did not go through.
11. On January 15, 2022, a Main Bank Cashier counted out \$3,860.50 over at the conclusion of her shift.
12. On January 16, 2022, the Cage Shift Manager advised Gaming Agents that the variance had been resolved and provided that his bank was \$3,535.45 short while the Main Bank Cashier was over \$3,592.50 over. The Cage Shift Manager advised that a \$57.05 shortage remained which they would wash.
13. On January 17, 2022, a Cage Supervisor notified Gaming Agents that a \$755.40 variance occurred with a Cage Cashier. A Cage Cashier performed a transaction with a patron that included two (2) TITO tickets in the amount of \$755 and \$.50 and \$1,720 in chips. The Cage Cashier processes the chips and pays the patron correctly. The Cage Cashier then processes the TITO and pays the patron. The Cage Cashier failed to clear the cage window computer of the \$755 TITO transaction. The next patron conducts a transaction with the Cage Cashier by presenting three (3) TITO's totaling \$322.66. The Cage Cashier paid the patron \$1,077.66. The Cage Cashier did not clear the paid \$755 TITO and overpaid the second patron.
14. On January 20, 2022, a Cage Supervisor notified Gaming Agents that a Cage Cashier had a \$1,380.80 shortage. The Cage Supervisor believed the variance may have occurred when the Cage Cashier performed an even exchange with a Main Bank Cashier since the Main Bank Cashier counted out \$1,314.24 over for her shift.
15. On January 28, 2022, an initial surveillance review occurred and surveillance could not determine the cause of the variance based on the paperwork. Several surveillance employees reviewed the coverage and came up to the same conclusion.

16. On January 29, 2022, a Lead Revenue Auditor attempted to research the variance but could not find any reason beyond washing due to the error in the even exchange. A second surveillance review was requested of the even exchange. The review remained inconclusive, and they were unable to determine the cause of the variance.
17. On January 28, 2022, a Slot Shift Manager reported a Slot Attendant had a \$823.50 variance. The Slot Attendant processed a jackpot on January 11, 2022, for \$2,745. When the jackpot was processed, the Slot Attendant failed to notice the temporary identification and completed a W-2g jackpot form instead of the required 1042S form. Due to this error, only state taxes were withheld, instead of the mandatory state and federal taxes on the 1042S form.
18. On January 31, 2022, a Cage Cashier counted out \$550.01 over at the employee service window. The Cage Supervisor provided that the same drawer was counted \$546 under at the start of the next shift. There was no paperwork to submit for request for review. A copy of the variance slips were provided.
19. On February 7, 2022, a Cage Supervisor notified Gaming Agents that a variance occurred when counting the money from a chip exchange form from the Poker Room. The count was \$1,800 short. The Gaming Agent performed a review of surveillance coverage.
20. On February 5, 2022, a Floor Supervisor brought \$100 bills from the drawer and placed some of the bills into the bill sorter and some others on the counter next to the machine. The Floor Supervisor took the counted and uncounted bills and placed the uncounted bills in the back of the drawer and the counted bills in the front of the drawer. The Floor Supervisor made eight (8) transactions using the counted bills. The Floor Supervisor subsequently took the counted bills from the drawer and to the bill sorter. After sorted, the Floor Supervisor returned to the drawer and strapped the newly counted bills. The Floor Supervisor also strapped the uncounted bills and signed by straps. The straps are placed into a money pouch. Another Floor Supervisor transferred the money pouch to the employee service window. The Main Banker/Cage Supervisor at the employee service window removed the straps from the money bag and placed them on the counter. The Main Banker/Cage Supervisor completed the paperwork, wrapped the straps in two bundles and took them to the Main Bank window without counting the bills. A Cage Supervisor placed the bundles in the drawer under the window.
21. On February 6, 2022, a Main Bank Cashier removed the two (2) bundles, verified the loose bills and placed the strapped bills back into the drawer without verifying them.
22. On February 11, 2022, a Revenue Audit Clerk notified Gaming Agents that a Main Bank Cashier counted out \$534.45 overage at the conclusion of her shift on February 10, 2022. The cause of the variance was determined to be that the slot tip cage percentage was run at 2% instead of 1%.
23. On February 16, 2022, the VP of Finance notified Gaming Agents that the variance would resolve. The VP of Finance provided that after an investigation and full

surveillance review, the main bank grave shift had a \$264.51 overage as a result of the slot tokens and the 1% that is intended to be physically transferred to the cage token box.

24. On February 12, 2022, a Cage Cashier had a \$1,000 variance at the conclusion of her shift on February 12, 2022. The variance was a result of a \$1,000 transaction at the cage. The Cage Cashier believed that the initial transaction did not go through because the system froze. The Cage subsequently attempted to void the transaction and redo the transaction. The second transaction worked, and the patron was paid. It was later determined that the initial transaction went through which caused the variance.
25. On February 17, 2022, Surveillance notified Gaming Agents that a \$800 (shortage) variance occurred in the Poker Cage. A review of surveillance coverage found that a patron placed two (2) \$100 bills on the counter. The Floor Supervisor does not fan the bills out and placed them directly into his drawer. In return, the Floor Supervisor gives the patron two racks of red \$5 chips. Each rack contained \$500, causing an overpayment of \$800.
26. On February 17, 2022, a Cage Cashier counted out \$582.05 short at the conclusion of her shift. A review of surveillance coverage determined that a patron redeemed three (3) TITO's, totaling \$173.79. The Cage Cashier paid the patron \$755.79.
27. On February 22, 2022, a Cage Cashier a Cage Cashier counted out \$1,000.55 short at the conclusion of her shift. A review of surveillance coverage determined that the Cage Cashier had paid out a kiosk short pay of \$1,000.55 and that the receipt for the short pay had somehow ended up in her sportsbook receipts rather than her cage receipts.
28. On February 25, 2022, a Cage Cashier counted out \$1,000 short at the conclusion of her shift. A review of surveillance coverage determined that a patron redeemed \$1,000 in chips, however, the Cage Cashier paid the patron \$2,000 in \$100 bills.
29. On March 9, 2022, a Cage Supervisor notified Gaming Agents of a \$10,005 overage in the Main Bank. The Cage Supervisor believed the variance was a result of a \$22,000 front money being held for a patron and paperwork issues. The daily variance report showed an overage of \$12,004.98. An additional overage of \$2,000 was found after balancing the Main Bank Cashier.
30. On March 24, 2022, the VP of Finance stated that she believed the variance was from a patron returning \$10,000 and being counted into front money inventory, causing a duplicate accountability of the safekeeping funds in both currency and on the settlement sheet. Neither surveillance review nor paperwork could identify where the Main Bank \$2,000 variance came from.
31. On March 12, 2022, a Cage Cashier had a \$865 shortage. The variance was a result of the Cage Cashier paying out kiosk slips for the total instead of just leftover change. This is due to the coin shortage. When a patron utilizes the kiosks, instead of receiving change they will receive a receipt to take to the cage to receive their change.

32. On March 13, 2022, a Cage Cashier had a \$1,000.99 shortage. A review of surveillance coverage found that the Cage Cashier overpaid a patron \$1,000 on a cash advance.
33. On March 16, 2022, Gaming Agents were notified that a Cage Supervisor charged a patron twice for \$1,000 creating an \$1,000 overage. This error occurred due to a glitch in the system, and it was not possible to confirm if the initial transaction was successful.
34. On March 16, 2022, a Cage Cashier had a variance of \$1,635.01. A surveillance review of the variance was inconclusive. A Lead Revenue Auditor determined that there was a paperwork error. A poker even exchange occurred on March 15, 2022, for \$1,700 that had not been added to the settlement sheet. A \$64.99 (shortage) variance remained.
35. On March 19, 2022, there was a \$1,001.45 overage in the Main Bank.
36. On March 23, 2022, the VP of Finance advised the variance was found. The bank received \$175,452 which was an additional \$1,000 from the bank settlement sheet.
37. On March 20, 2022, a Cage Cashier had a \$1,902.20 (shortage) variance. A Cage Supervisor advised that the Cage Cashier failed to clear the prior transaction before proceeding with the next transaction, resulting in an overpayment and created a variance.
38. On March 21, 2022, a Main Bank Cashier had a \$3,448.87 (shortage) variance at the conclusion of her shift on March 20, 2022. A Lead Revenue Auditor determined that a jackpot was processed as a JDU short pay. The cage posted the short pay incorrectly under jackpot payments and neglecting to put the no ID jackpot on the settlement sheet under both the unclaimed jackpots and slot jackpot payments. After correcting the no ID jackpot, the slot jackpots and moving the short pay to the correct line, the cage left with \$43.13 main bank variance.
39. On March 16, 2022, a Main Bank Cashier had a \$570.45 (shortage) variance. The variance was a result of a paperwork error on the settlement sheet. The Main Bank Cashier added \$564.76 from a kiosk to the federal tax column and added the \$564.76 to the 1042S tax column when it only should've been counted once. A \$5.69 variance remains.
40. On March 27, 2022, a Main Bank Cashier had a \$3,028 variance. The Lead Revenue Auditor was unable to determine the cause of the variance. He provided that the variance ended up being \$2,778.66 positive due to a JDU short pay not being posted on the settlement sheet.
41. On March 28, 2022, a Cage Cashier had a \$500.01 (shortage) variance. A surveillance review indicated that a patron was overpaid.
42. On March 29, 2022, there was a \$949.13 (shortage) variance in the Main Bank. The Lead Revenue Auditor identified part of the variance. When the Main Bank completed the

spreadsheet prior to inputting it on the settlement sheet, the short pay receipts were added to a kiosk, and they failed to add one for \$501. A \$448.13 variance remains unresolved.

43. On April 2, 2022, a Cage Cashier had a \$500 (shortage) variance due to overpaying a patron.
44. On April 5, 2022, a Main Bank Cashier had a \$2,800.75 (overage) variance at the conclusion of her shift. The Lead Revenue Auditor identified the variance in a paperwork error. There were five (5) duplicate receipts for credit card transactions causing an overage of \$3,000.
45. On April 2, 2022, a Cage Cashier had a \$1,700 (shortage) variance. The variance was created when the Cage Cashier overpaid a patron.
46. On April 6, 2022, there was a slot variance of \$633.13. A Slot Attendant used the wrong form when processing a \$2,110.45 jackpot on April 3, 2022, and failed to withhold federal taxes. The Slot Attendant should have used the 1042-S which requires state and federal tax to be withheld.
47. On April 9, 2022, a Cage Cashier had a \$1,400 (shortage) variance. A review of surveillance coverage identified that the Cage Cashier failed to clear a transaction from her computer after verifying a voucher which led her to overpay a patron on the next transaction.
48. On April 16, 2022, a Cage Cashier had a \$500 (shortage) variance. A review of surveillance coverage identified that the Cage Cashier overpaid a patron on a cash advance which created the variance.
49. On April 19, 2022, a Main Bank Cashier had a \$49,369 (shortage) variance at the conclusion of her shift on April 18, 2022. The Cage and Count Operation Manager provided that there were two (2) sportsbook banks impressed at \$23,725 each not accounted for which accounted for \$47,450 of the shortage. There was also a chip transfer of \$1,919 that was not posted on the settlement sheet.
50. On April 20, 2022, a Main Bank Cashier had a \$2,328.79 (shortage) variance. The Lead Revenue Auditor identified part of the variance due to a miscalculation when they added the taxes. A \$1,592.78 variance remains unresolved.
51. On April 20, 2022, a Main Bank Cashier had a \$999 (overage) variance at the conclusion of her shift. A review of the surveillance coverage indicated that the Main Bank Cashier underpaid a patron.
52. On April 22, 2022, a Main Bank Cashier had a \$900 (overage) variance. The variance occurred when the Main Banker Cashier added \$100 instead of \$1,000 on a sportsbook ticket writer count sheet.

53. On April 25, 2022, a Cage Cashier had a \$509.95 (shortage) variance. A review of surveillance coverage identified a patron had \$395 in chips and a \$5 bill for a total exchange for \$400. The Cage Cashier paid the patron \$400 and then placed the \$5 bill in the tip box causing a \$5 variance. In a later transaction, a patron performed a card transaction of \$1,000 and the Cage Cashier paid the patron \$1,500, creating a \$500 variance.
54. On April 28, 2022, a Main Bank Cashier had a \$1,448.32 (shortage) variance.
55. On April 29, 2022, a Cage Supervisor notified Gaming Agents that there was an issue balancing the jackpot exchange. When a grave shift banker was balancing the jackpot exchange, there was one (1) void in the cabinet to be accounted for. Another void was brought in on another shift and was put in the kiosk cabinet rather than the jackpot exchange cabinet. When balancing, it was showing a missing jackpot. The Cage Supervisor found the missing jackpot and provided the information to Revenue Audit, however, Revenue Audit found the jackpot to be voided. The variance should have been on the jackpot exchange and not the Main Bank Cashier. The cause of the variance was due to a voided jackpot slip not being accounted for in the cage.
56. Horseshoe Indianapolis had thirty-eight (38) variances in four (4) months which included multiple types of variances. Some of the variances were a result of paperwork errors which are the most basic level of cage accountability. Some variances remain unresolved.

COUNT III

57. 68 IAC 13-1-1(b)(2) and (3) provides the Commission may initiate an investigation or a disciplinary action, or both, against a licensee if the Commission has reason to believe the licensee is not complying with licensure conditions or is not complying with this Act or this title.
58. Horseshoe Indianapolis' approved internal controls, I-3, describe the Security procedures.
59. On January 24, 2022, a Gaming Agent was charged with documenting the event surrounding a deceased patron found in the parking garage on January 23, 2022. The Gaming Agent's review of surveillance coverage determined the following.
60. On January 16, 2022, a patron parked his car in a parking spot on the ramp between the first and second level of Horseshoe Indianapolis' parking garage. Approximately five (5) hours later, the patron entered the casino, played several games and sat in the sportsbook. Approximately fifteen (15) hours later, the patron exited the casino and returned to his car. During this time frame, Surveillance did not notice anything out of the ordinary and the patron did not consume any alcohol, only coffee and water.
61. On January 17, 2022, the patron entered and exited the casino on three (3) occasions. The first occasion he was in the casino for approximately five (5) minutes. On the second occasion, he was in the casino for approximately three (3) hours. On the third occasion,

he was in the casino for approximately ten (10) hours. Upon exiting the casino, the patron raised the hood of his car, closed it and entered his vehicle.

62. On January 18, 2022, the patron entered and exited the casino multiple times during a fifteen (15) hour period, usually going to the restroom. On multiple occasions, he appeared to be having difficulty walking, bracing and steadying himself and losing his balance. Around hour thirteen (13), the patron entered the casino and the restroom. A Security Officer observed his presence. A Security Officer then spoke to the patron as it appeared that he had urinated in his pants. The patron advised that he had not had anything to drink. The patron was asked to leave the casino by Security. The patron re-entered the casino and Security allowed him to use the restroom once again. When questioned by Security, the patron advised that he had a ride.
63. On January 19, 2022, the patron exited his vehicle and briefly raised his hood before closing it and re-entering his vehicle. Approximately five (5) hours later, the patron exited his vehicle and then re-entered the vehicle.
64. On January 20, 2022, the patron exited his vehicle and re-entered his vehicle approximately five (5) minutes later. Approximately three (3) hours later, the patron exited his vehicle and then re-entered the vehicle four (4) minutes later.
65. On January 23, 2022, the patron was found deceased in his vehicle. It is believed the patron was deceased for a few days prior to being found as the last day there was any movement from his car was on January 20, 2022. The Gaming Agent reviewed the Security patrol notes for every day and shift. There was no mention of the patron's car being in the same location for a period of eight (8) days and no mention of any unusual activity near his vehicle during that time frame. Surveillance advised that no unusual activity was detected except for what was noted on January 18, 2022. Surveillance also showed that the patron did not consume any alcohol. The patron drank mostly coffee, watched TV in the sportsbook and did very little gaming.
66. The activities set forth herein should have raised a red flag for Horseshoe Indianapolis.

COUNT IV

67. 68 IAC 11-7-1(b) provides for the purposes of this rule, "sensitive keys" means keys that either management or the commission considers sensitive to the casino licensee's operation and therefore require strict control over custody and issuance.
68. 68 IAC 11-7-3(b) provides that sensitive keys shall be returned to custody and signed in by the same occupational licensee they were issued to unless there is a documented change of shift.
69. On January 27, 2022, Security notified Gaming Agents that a Slot Supervisor took sensitive keys off property. The electronic gaming device keys were off property for four (4) hours and forty-one (41) minutes.

70. On January 30, 2022, Assistant Table Game Shift Manager notified Gaming Agents that a Dual Rate Floor Supervisor/Dealer left the casino with sensitive keys. The sensitive keys included float lids, roulette wheel covers, table game carts, table game podiums and the locks under the tables. The keys were off the property for less than thirty (30) minutes.

COUNT V

71. 68 IAC 2-6-6(c)(5)(B) provides if a casino licensee converts an electronic gaming device, the casino licensee must perform a coin test to ensure that the electronic gaming device is communicating with the central computer system. If the electronic gaming device is not communicating with the central computer system, the electronic gaming device must be disabled.
72. On January 8, 2022, a Slot Tech Supervisor notified Gaming Agents that an electronic gaming device (EGD) was found in service prior to passing a coin test. Eleven (11) patrons played the EGD while in service without the coin test.
73. On January 17, 2022, a Slot Tech Supervisor notified Gaming Agents that an EGD was placed in service prior to passing a coin test. Fifty-three (53) patrons played the EGD while in service without a coin test from January 14, 2022, to January 17, 2022.
74. On January 24, 2022, a Slot Tech Supervisor notified Gaming Agents that an EGD was placed in service prior to passing a coin test. Several patrons attempted to play the EGD, however, the coin in meters did not progress during this time.
75. On January 29, 2022, a Slot Tech Supervisor notified Gaming Agents that seven (7) EGD's was found in service prior to passing a coin test. Each EGD had play while in service without a coin test.
76. On January 31, 2022, a Slot Tech Supervisor notified Gaming Agents that an EGD was found in service prior to passing a coin test. There was no patron play during this time.
77. On February 10, 2022, a Slot Tech Supervisor notified Gaming Agents that an EGD was found in service prior to passing a coin test. There was no patron play during this time.
78. On April 6, 2022, a Gaming Agent was auditing EGD project games when the Gaming Agent determined that an EGD was in service prior to a coin test. The EGD was played approximately 151 times.
79. 68 IAC 1-5-1(1)(A) provides a casino or supplier licensee shall provide a written notice to the executive director as soon as the casino or supplier licensee becomes aware of a violation or apparent violation of a rule of the commission by the casino or supplier licensee.

80. 68 IAC 13-1-1(b)(2) and (3) provides the Commission may initiate an investigation or a disciplinary action, or both, against a licensee if the Commission has reason to believe the licensee is not complying with licensure conditions or is not complying with this Act or this title.
81. Horseshoe Indianapolis' approved internal controls, E-13, described the procedures for TITO tickets and specifically states a maximum TITO ticket limit will be set to \$2,999.99.
82. On April 19, 2022, a Slot Technical Supervisor notified Gaming Agents that an EGD was set up incorrectly. The EGD should have been set as a maximum of \$2,999.99 but the EGD was allowing patrons to exceed this amount.
83. On April 18, 2022, a patron was paid out \$4,025 in the form of a hand pay.
84. A vendor had been on property working on the EGD on March 31, 2022, April 15, 2022, and April 16, 2022. It is unknown which date the vendor changed the settings on the EGD. The Slot Technical Supervisor did provide a statement to Gaming Agents that while working with an Interblock vendor, he was suspicious of the vendor's actions and suspected the vendor changed the credit limit even though the vendor claimed the EGD was set correctly.
85. On April 28, 2022, the Director of Slots notified Gaming Agents that the credit limit was changed from \$29,999.99 to \$2,999.99.

COUNT VI

86. 68 IAC 6-1-1(b) provides that a casino licensee must evict any excluded person from its gaming area if the casino licensee knows or reasonably should know the person is an excluded person.
87. On January 4, 2022, a Gaming Agent conducted a statewide exclusion audit. The results of this audit determined that Horseshoe Indianapolis failed to restrict and evict one (1) individual on the statewide exclusion list.
88. 68 IAC 6-3-4(b)(2) requires that internal controls must provide a process whereby gaming agents and security and surveillance are notified immediately when a voluntarily excluded person is detected in the gaming area of a casino.
89. 68 IAC 6-3-4(b)(3) requires internal controls for refusing wagers from and denying gaming privileges to any voluntarily excluded person.
90. 68 IAC 6-3-4(e)(3) provides a casino licensee shall be subject to disciplinary action under 68 IAC 13 for failure to comply with the requirements of this section and the internal control procedures outlined under this section, including, but not limited to, failure to follow internal control procedures adopted under this rule.

91. Horseshoe Indianapolis' approved internal controls, Section M, describes the procedures for the Voluntary Exclusion Program (VEP).
92. On April 17, 2022, Surveillance notified Gaming Agents that a VEP was on property. The VEP enrolled in the VEP program on January 3, 2018. The Gaming Agent met with a Slot Attendant that was processing a jackpot when she identified a gaming prohibited alert. The Slot Attendant also discovered that the VEP had two (2) player card accounts, one (1) with his full name which was flagged and one (1) with his partial last name as he had a hyphenated last name, which was not flagged. The flagged account was created when the VEP enrolled in the program and the duplicate account was created on June 4, 2018. The Slot Attendant also advised the Gaming Agent that the VEP had won two (2) other jackpots on this date and was paid out by using the account without the alert. The Slot Attendant also had information confirming that the VEP was paid six (6) jackpots during his exclusion period totaling \$28,985.12. On April 17, 2022, the VEP won three (3) jackpots (the final jackpot was not paid) and had several transactions at EGD's and table games. The VEP also had transactions at an NRT and four (4) Main Cage transactions.
93. The VEP performed four (4) chip exchanges at the Main Cage on April 17, 2022: one (1) chip exchange for \$5,315, one (1) chip exchange for \$3,000, (1) chip exchange for \$3,000 and one (1) for \$2,500. On two (2) of the transactions, the VEP gave the Cage Cashier a rewards card but no identification. On the other two (2) transactions, the VEP gave the Cage Cashier a rewards card and a passport. The Cage Cashier should be looking up the patron up utilizing their identification and not a rewards card. The patron's VEP status should have been detected on each of these transactions. The Gaming Agent provided that the passport had the VEP's full name as it is stated on the flagged player account.
94. A review of the VEP's player account determined that the VEP was paid taxable jackpots on the following dates, totaling \$28,985.12: 1) June 25, 2020 - \$2,609; 2) March 13, 2022 - \$15,000; 3) March 13, 2022 - \$1,515; 4) March 22, 2022 - \$5,786.12; 5) April 17, 2022 - \$2,125 and 6) April 17, 2022 - \$1,950.

COUNT VII

95. 68 IAC 11-1-3(c)(4) provides that no casino licensee or casino license applicant may use an internal control procedure unless the internal control procedure has been approved, in writing, by the executive director.
96. 68 IAC 13-1-1(b)(2) and (3) provides the Commission may initiate an investigation or a disciplinary action, or both, against a licensee if the Commission has reason to believe the licensee is not complying with licensure conditions or is not complying with this Act or this title.

97. Horseshoe Indianapolis' approved internal control procedures, Y-6, describes the Poker Bank procedures.
98. On April 27, 2022, Surveillance notified Gaming Agents that a Dual Rate Floor Supervisor/Dealer failed to notify surveillance prior to leaving the employee service window with a \$5,175 in chips to be deliver to the poker room bank.
99. 68 IAC 11-4-2(d) provides that a casino licensee shall not accept chips from any other casino licensee.
100. Horseshoe Indianapolis' approved internal control procedures, U-1(A)(5), describe the issuance of gaming chips and provide that Horseshoe Indianapolis will not knowingly accept, exchange, use or redeem gaming chips issued by another Casino.
101. On February 4, 2022, Surveillance notified Gaming Agents that three (3) foreign chips were found in a table games float at a blackjack table. The chips were red \$5 chips from Hard Rock Casino Cincinnati. A review of surveillance coverage identified that a patron introduced chips to a table game that were from another casino. Surveillance coverage showed that the chips had a different face and side markings. The Dealer did not notice the foreign chips during game play.
101. 68 IAC 14-3-2(b) provides all playing cards must meet the following specifications:
(1) Unless otherwise provided in this article, all decks of cards must be one (1) complete standard deck of fifty-two (52) cards in four (4) suits. The four (4) suits shall be hearts, diamonds, clubs, and spades. Each suit shall consist of numerical cards from:
(A) two (2) to ten (10);
(B) a jack;
(C) a queen;
(D) a king; and
(E) an ace.
102. On February 12, 2022, Surveillance notified Gaming Agents that a king of spades was missing from a poker table. A review of surveillance coverage determined that the playing card was stuck in the shuffler and out of play for approximately seven (7) hours.
103. Surveillance further detailed that the Dealer placed the red deck into the shuffler and the shuffler door subsequently opened and it appeared that the shuffle was not completed. The Dealer removed the red deck and then placed them back into the shuffler. The Dealer then retrieved the red deck of cards from the shuffler. Then, the Dealer unplugs the shuffler and plugs it back in and then, appeared to clear an error message on the shuffler. A Floor Supervisor then, unplugs the shuffler again and plugs it back in. The Floor Supervisor also appeared to clear an error message on the shuffler, but it would not clear, so the Floor Supervisor unplugged the shuffler again.

104. A new Dealer arrived at the table and switched from the blue deck to the red deck. The Dealer counted the red deck before dealing. Surveillance only counted fifty-one (51) playing cards. The deck was clearly missing a card and allowed into play.
105. The red deck was subsequently placed into play on three (3) more occasions without the cards being counted down. The next time the red deck was put into play, the new Dealer counted the cards prior to dealing. Surveillance noted only fifty-one (51) cards in play. The red deck was put into play on two (2) more occasions without being counted down. Another Dealer counted down the red deck of cards to be put into play and noticed a card was missing. The Dealer proceeded to count the cards on two (2) more times. It was at this time that they discover that they are missing a card.
106. On February 22, 2022, a Dual Rate Assistant Table Games Shift Manager/Floor Supervisor notified Gaming Agents that an automatic shuffler malfunctioned, so they were going to deal by hand. While pulling the cards from the shuffler, the Dealer failed to collect all of the cards, resulting in the Dealer dealing without a full deck. The Dealer failed to count the cards prior to dealing the hand. Ten (10) hands were dealt without confirming the number of cards. Four (4) cards were found to be missing from the deck.
107. On February 26, 2022, Surveillance notified Gaming Agents that a shuffler had malfunctioned at a poker table, so they decided to deal by hand. While pulling the cards from the shuffler, the Dealer failed to collect all of the cards, resulting in the Dealer dealing without a full deck. The deck was dealt for approximately thirty (30) minutes with a missing card.
108. 68 IAC 11-4-4(a) provides at any time when a live gaming device is closed, chips remaining at the live gaming device shall be counted by the appropriate level of occupational licensee assigned to the live gaming device and verified by the pit boss or the equivalent.
- (b) A live gaming device inventory slip shall be prepared.
 - (c) The occupational licensee and the pit boss or the equivalent who observed the count of the contents of the tray shall sign the inventory slip at the time of closing the live gaming device attesting to the accuracy of the information recorded.
 - (d) The occupational licensee shall immediately deposit the closer in the drop box.
 - (e) The pit boss or the equivalent shall place the opener on the live gaming device tray in a manner that the amounts on the opener may be read through the cover, and lock the transparent live gaming device tray lid in place.
109. On January 10, 2022, a table inventory closer violation occurred. The red \$5 chips were short by \$500.
110. On January 18, 2022, a table inventory closer violation occurred. The form noted \$37,600 in black \$100 chips. The physical inventory was \$33,600 in black \$100 chips.
111. On February 24, 2022, a table inventory closer violation occurred. The purple \$500 chips were short by \$1,000.

112. On April 16, 2022, a table inventory closer violation occurred. The form noted \$19,000 in purple \$500 chips. The physical inventory was \$19,500 in purple \$500 chips.
113. On April 25, 2022, a table inventory closer violation occurred. The form noted \$22,500 in purple \$500 chips. The physical inventory was \$23,000 in purple \$500 chips.
114. 68 IAC 15-12-3(c) provides if a live gaming device fill slip was erroneous, it shall be voided and a new live gaming device fill slip generated. The person voiding the fill slip shall indicate the reason the slip was voided and sign the slip. A voided live gaming device fill shall be retained and deposited into a locked accounting box.
115. On March 10, 2022, Surveillance notified Gaming Agents that an incorrect table fill occurred. The table fill slip requested in part \$500 in red \$5 chips, however, the Cage sent \$500 in green \$25 chips. The table fill was rejected by Table Games personnel, however, the table fill was not properly voided.
116. 68 IAC 11-1-3(c)(4) states that no casino licensee or casino license applicant may use an internal control procedure unless the internal control procedure has been approved, in writing, by the executive director.
117. 68 IAC 13-1-1(b)(2) and (3) states the Commission may initiate an investigation or a disciplinary action, or both, against a licensee if the Commission has reason to believe the licensee is not complying with licensure conditions or is not complying with this Act or this title.
118. Horseshoe Indianapolis' approved internal control procedures, U-11, describes the procedures for table credits.
119. On March 27, 2022, Surveillance notified Gaming Agents that a table credit error occurred. When the table credit arrived at the employee service window, it was determined that the table credit was incorrect. The table credit was corrected with being properly voided.

COUNT VIII

120. 68 IAC 15-6-4(b) provides vendors and visitors must report to security to complete the vendor and visitor log and to obtain a badge. When the vendor or visitor leaves the casino, the vendor or visitor must complete the appropriate portion of the log.
121. 68 IAC 15-6-4(e) provides the vendor and visitor log shall contain the following information:
- (1) The name of the vendor or visitor.
 - (2) The company or organization the vendor or visitor represents.
 - (3) The date and time the vendor or visitor entered the casino.
 - (4) The purpose that necessitates the vendor or visitor entering the casino.

(5) The date and time that the vendor or visitor exits the casino. The casino licensee is responsible for instituting a policy that ensures that vendor and visitor badges are returned to the security department and accounted for when the vendor or visitor exits the casino.

(6) If the person is a visitor, the individual who authorized the visitor's presence in the casino.

(7) Any other information deemed necessary by the executive director or the commission to ensure compliance with IC 4-33, IC 4-35, and this title.

122. On January 24, 2019, the Commission issued a memorandum to all casino licensees on occupational licenses and the usage of the vendor log which states vendor and visitor badges are not to be utilized by those who hold or should hold an individual license. If individuals referenced above attempt to access the gaming floor using a vendor or visitor badge, casino staff should assist in the matter by refusing entry and directing the individuals to local Gaming Agents for assistance.

123. On March 20, 2022, Surveillance notified Gaming Agents that an unknown patron had entered back of house through the employee entrance. A review of surveillance coverage showed the patron walked past the turnstile without swiping a badge to gain access. The Security Officer stationed at Security Dispatch did not attempt to stop the patron. The patron went into the locker room/restroom and then attempted to enter secure doors back of house but was unable to proceed through those doors. The patron encountered a Dealer who escorted him back to the employee entrance.

124. On March 29, 2022, Security notified Gaming Agents that an EVS Attendant escorted a patron back of house without a badge. The patron entered the back of house from the casino floor and was escorted to the EVS office. An EVS/Facilities Lead Shift Manager escorted the patron back to Security Dispatch.

TERMS AND CONDITIONS

Commission staff alleges that the acts or omissions of Horseshoe Indianapolis by and through its agents as described herein constitute a breach of IC 4-35, IC 4-38, 68 IAC and/or Horseshoe Indianapolis's approved internal control procedures. The Commission and Indiana Grand hereby agree to a monetary settlement of the alleged violations described herein in lieu of the Commission pursuing formal disciplinary action against Horseshoe Indianapolis.

Horseshoe Indianapolis shall pay to the Commission a total of \$130,725 (\$1,000 for Count I, \$25,000 for Count II, \$10,000 for Count III, \$3,000 for Count IV, \$8,000 for Count V, \$67,725 for Count VI, \$14,000 for Count VII and \$2,000 for Count VIII) and submit a corrective action plan for Count II in consideration for the Commission foregoing disciplinary action based on the facts specifically described in each Count of this Agreement. This Agreement extends only to those violations and findings of fact specifically alleged in each Count above. If the Commission subsequently discovers facts that give rise to additional or separate violations, the Commission may pursue disciplinary action for such violations even if the subsequent violations are similar or related to an incident described in the findings above.

Upon execution and approval of this Agreement, Commission staff shall submit this Agreement to the Commission for review and final action. Upon approval of the Agreement by the Commission, Horseshoe Indianapolis agrees to: 1) promptly remit payment in the amount of \$130,725; 2) submit a corrective action plan which details how the Cage variances are going to be rectified and resolved going forward, including training plans for upper level management down to the front line employees; and 3) shall waive all rights to further administrative or judicial review.

This Agreement constitutes the entire agreement between the parties. No prior or subsequent understandings, agreements, or representations, oral or written, not specified or referenced within this document will be valid provisions of this Agreement. This Agreement may not be modified, supplemented, or amended, in any manner, except by written agreement signed by all Parties.

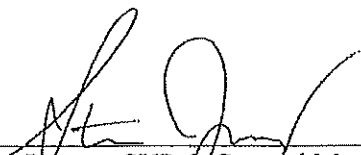
This Agreement may be executed in multiple counterparts, each of which shall be deemed an original agreement and both of which shall constitute one and the same agreement. The counterparts of this Agreement may be executed and delivered by electronic mail, facsimile, or other electronic signature by either of the parties and the receiving party may rely on the receipt of such document so executed and delivered electronically as if the original had been received.

This Agreement shall be binding upon the Commission and Horseshoe Indianapolis.

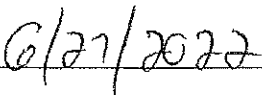
IN WITNESS WHEREOF, the Parties have signed this Agreement on the date and year as set forth below.



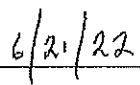
Greg Small, Executive Director
Indiana Gaming Commission



Steven Jarmuz, SVP & General Manager
Centaur Acquisition, LLC



Date



Date