

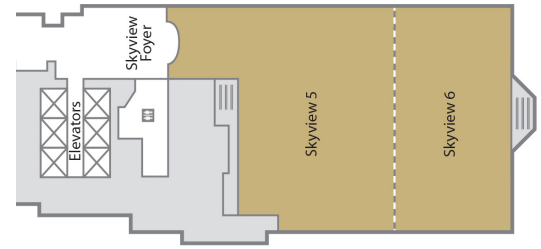


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The 2019 REDW Tribal Gaming Leadership Summit

NOVEMBER 15, 2019 | BALLY'S LAS VEGAS

Welcome to our full-day Summit designed expressly for those in Tribal Gaming leadership roles. Our team of tribal gaming experts will present the latest developments in the industry and their own insights, gleaned from many years of experience working with tribal casinos and rule-making organizations.



BALLY'S RESORT TOWER - 26TH FLOOR

Friday, November 15, 2019

8:00 - 8:30 am

BREAKFAST & WELCOME

Anthony Gerlach, REDW

8:30 - 9:20 am

EVERYTHING MICS

Joe Smith, REDW

Learn the history of the Minimum Internal Control Standards, or MICS, including why and how internal controls were developed for Casinos and why they are essential for protecting a Tribe's assets.

9:30 - 10:20 am

SPORTS BETTING: A NEW PARADIGM FOR TRIBAL GAMING

Steve Hart, Lewis Roca Rothgerber Christie

Sports betting has developed in Nevada and other jurisdictions that rely heavily on mobile and internet platforms. These models challenge the exclusivity enjoyed by tribes and the legal underpinning of the Indian Gaming Regulatory Act. No longer can tribal gaming compete without establishing an off-reservation footprint!

10:20 - 10:40 am

BREAK

10:40 am - 11:30 pm

CASINO ACCOUNTING STANDARDS UPDATE

Anthony Gerlach and Stephen Montoya, REDW

Casinos are not immune to the ever-present changes in accounting standards. This session will cover the new Gaming Revenue Recognition Standards, GASB Statement No. 87 - Leases, taking effect this year, along with other relevant changes, and the impacts they will have on your Casino's cost accounting.

11:30 am - 12:30 pm

LUNCH



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12:30 - 1:20 pm

TRIBAL OPPORTUNITIES IN E-SPORTS

Greg Guedel, Hobbs Straus Dean and Walker; and Marcus Benally, REDW

E-Sports is a billion-dollar sports and entertainment industry globally, with nearly 500 million regular viewers, and is growing faster than any other major sports league. This session will explore the remarkable opportunities open to tribes to develop e-Sports events on their properties, including creating multiple revenue streams, tournament components, intellectual property and data licensing, sports wagering, and equity ownership in e-Sports teams and leagues.

1:30 - 2:20 pm

FRAUD IN TODAY'S CASINO ENVIRONMENT

Adam Smith, REDW

Casino fraud is continually evolving over time, often finding the areas in your operations that are most vulnerable. In this session you'll learn where "leakage" is likely to occur, and how to detect and prevent it.

2:20 - 2:40 pm

BREAK

2:40 - 3:30 pm

AUDITING MONEY: WHY CASH ANALYTICS HAS BECOME SO CRUCIAL TO INDUSTRY SUCCESS

Kurt Williams, Casino Cash Trac

If society runs on cash, then casinos are the kings. But regulations, AML laws, and often just the attitude that "It's the way things are done" make it somewhat clumsy to accept or disburse cash on the Casino floor. In this session, hear from an expert who will discuss unique ways to help Casinos with their cash analytics planning and how to make sure audits are still being completed.

3:40 - 4:30 pm

MONEY LAUNDERING ON THE CASINO FLOOR

Joe Smith, REDW

Learn the common money laundering practices on the Casino floor and how to detect and deter "chip walking." Avoid being put in compromising positions from financial institutions worried about Title 31 compliance.

Continuing Professional Education (CPE)

Delivery Method: Group-Live | Program Level: Intermediate
Prerequisites: None | Advance Preparation: None

Participants at The 2019 REDW Tribal Gaming Leadership Summit may earn up to 7.0 credit hours of CPE. Credit is granted based on a 50-minute hour, with additional credit in one-half increments. CPAs claiming CPE credit should refer to their respective state boards of accountancy regarding the acceptability of individual courses for CPE credit, as well as the acceptability of fractional CPE credits.



REDW LLC is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



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Our Speakers, in order of appearance



Anthony Gerlach, CPA | Principal, REDW

A principal in REDW's Phoenix office with more than 18 years of public accounting experience, Tony specializes in audits of tribal governments, casinos, and other business enterprises of Native American tribes. He also regularly provides guidance in the implementation of ever-evolving GASB standards. Throughout his career, Tony has helped numerous tribal entities strengthen their internal controls and foster sound financial management.



Joe Smith, CPA, CFE, CFF, CGAP | Senior Consultant, REDW

Joe has almost 40 years of experience in the gaming industry, ranging from public accounting and governmental regulations to casino operations. Prior to founding Smith Harrison LLP, which merged with REDW in May 2019, Joe served as Director of Audits and Finance for the NIGC and was tasked with administering federal regulations affecting the method of operation of tribal gaming operations nationwide. Joe was directly responsible for monitoring the industry for compliance and providing advice to accounting practitioners. He also has experience as a financial investigator participating in organized crime investigations, and over the years he has been recognized numerous times for the assistance he has provided to various federal, tribal and state governmental entities. He has spoken internationally on casino internal controls and risk management.



Steve Hart | Partner, Lewis Roca Rothgerber Christie

Steve Hart is a nationally recognized attorney practicing in the areas of Indian Law, Gaming Law, and Corporate and Government Relations. Mr. Hart represents tribes and Tribal Gaming Commissions throughout the Western United States, providing legal and strategic advice on issues related to policy, economic development, Indian gaming, state and federal legislative and administrative practice, tribal-state compact negotiations, licensing matters, land into trust and Indian lands determinations, real estate and project development, intellectual property issues, financial transactions, litigation and general business law matters. He also represents corporations and other business entities in their efforts to shape and comply with government regulations, and in their business interactions with tribes and tribal entities.



Stephen Montoya, CPA | Audit Senior Manager, REDW

Stephen has spent more than 12 years in public accounting working almost exclusively with tribal governments, casinos, and other Native American organizations. He specializes in providing financial, minimum internal control compliance, federal programs compliance, and operational performance audit and evaluation services for tribal governments, casinos, and other tribal enterprises.



Marcus Benally, MBA | Audit Senior Associate, REDW

Since joining REDW in 2015, Marcus has served as the Audit Senior in charge of many of REDW's largest and most complex tribal audits, including both financial statement audit engagements and single audits of federal programs for tribal government and tribal healthcare clients. Marcus is an enrolled member of the Navajo Nation.



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Greg Guedel, PhD | Attorney, Hobbs Straus Dean and Walker

As an attorney with the Oklahoma City office of Hobbs Straus Dean and Walker, Greg Guedel's legal practice focuses on assisting tribal governments, businesses, and communities with economic development. His research on tribal economic development has been published by the American Indian Law Review and the American Indian Law Journal, and cited by leading media sources including *The Economist*, *Bloomberg Business Week*, *Newsweek*, *National*

Public Radio, and numerous international television and multimedia services. He is also the author of the book *Strategies and Methods for Tribal Economic Development – Creating Sustainable Prosperity in Native American Communities*. Greg is an active member of the American Bar Association's Committee on Native American Concerns and served as Chair for nine years, and from 1994-2002 served as an officer in the U.S. Army Corps of Engineers and Judge Advocate General's Corps.



Adam Smith, CPA | Audit Senior Manager, REDW

Formerly a Partner with Smith Harrison LLP, which merged with REDW in May 2019, Adam has performed dozens of compliance audits for tribal gaming operations, based on FinCEN's Bank Secrecy Act anti-money laundering standards and the NIGC's MICS for Class II and II Gaming, as well as restricted and non-restricted licensing requirements for commercial gaming in Nevada. His expertise also includes state compact negotiations, casino accounting, and

advanced casino auditing. Adam regularly speaks on casino internal controls and accounting at conferences and provides training for clients across the country.



Kurt Williams, CPA | CEO, Casino Cash Trac

Kurt Williams is the co-founder and CEO of Casino Cash Trac, a company dedicated to the improvement of cash controls and revenue audit in the gaming industry. Kurt has more than 17 years of experience in accounting, finance, business valuation, business consulting and business management, including over 11 years serving as a General Manager and CFO in the gaming industry. Kurt brings a hands-on approach to helping his clients develop growth

strategies, efficiencies, and procedures that provide them a solid foundation for the future.