

DIOCESE OF BUFFALO INTERNAL AUDIT NEWSLETTER

Allowable Raffle Guidelines – Football Squares

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INTERNAL AUDIT TEAM

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OVERVIEW

In this newsletter, we will be discussing NYS allowable games of chance for charitable gaming, specifically for football squares, football raffles, and general information regarding other raffle specifics.

CHARITABLE GAMING & ALLOWABLE GAMES OF CHANCE

- Charitable Gaming is defined as games of chance for qualifying non-profit organizations. IA requires a separate bank account for each type of games of chance.
- Allowable charitable gaming is Bingo, Bell Jar, Las Vegas Nights, and Raffles.
- Raffle - “a **ticket** drawn from a container of previously purchased tickets.”



- The use of ping pong balls, poker chips or any other substitute for the ticket stub to determine the winner is **NOT** allowed, per NYS Regulation.
- Raffles include split club, basket raffle, theme tray, money, or item raffles.
- Alcohol is **NOT** an allowable raffle prize per NYS Regulations.
- Raffles winners cannot be determined by a random number generator, using the scores of a football games, or by any other determination. NYS (or any other states) daily lottery numbers (forward, backwards, +1, etc.) to determine the winner is **NOT** an allowable raffle per NYS Regulations. Winners must be determined by drawing a ticket from previously sold tickets.
- Meat “raffles” using tickets and a wheel to determine the winner are now considered an allowable game of chance, this game is a blend of raffle and wheel game activity.
- A Parish or Regional School Raffle with expected net proceeds of greater than \$5K or when cumulative net raffle proceeds are greater than \$30K in a calendar year **MUST** register with NYS Gaming Commission and secure an ID#. A Games of Chance – Raffle License must also be obtained.
- Form GC-7R at end of calendar year when net profit \geq \$30K **Must** be completed.
- When the expected net proceeds for the calendar year are estimated at less than \$30k a Form GCVS-1 **Must** be completed.

FOOTBALL SQUARES

- Football squares for profit are **NOT** an acceptable or allowable game of chance for charitable gaming.
- Football squares can **ONLY** be run, when **All** money received from football square players is disbursed entirely to the winners.
- Not-for-profit football squares can be part of a larger fund-raiser such as a “Bills Tailgate” event, which charges admissions, has food & drinks, runs a split club, and other activities. **NO** Profit can be realized from a football squares.
- If you are conducting football squares, as a separate activity or part of a fund-raiser, all football square sales must be deposited into the operating account.

For additional information regarding charitable gaming requirements, please review NYS Regulation website:

<https://www.gaming.ny.gov/charitablegaming/>

DOB Website Newsletters:

<https://www.buffalodiocese.org/internal-audit/>

Please contact the audit team if you have any questions 716.847.5572