

### **3772-11-15 Inventory of chips**

(A) Chips shall be taken from or returned to either the reserve chip inventory or the secondary set of chips in the presence of at least two licensed employees from different departments, ~~one from the table games department and one from the security department.~~ The denominations, number, and amount of chips taken or returned shall be recorded in the chip inventory ledger, together with the date and signatures of the two licensed employees carrying out this process.

(B) The casino operator's accounting department shall monthly compute and record the unredeemed liability for each denomination of chips, take an inventory of chips in circulation, and record the result of this inventory in the chip inventory ledger. The accounting department shall take a monthly inventory of reserve chips and secondary chips and record the result of this inventory in the chip inventory ledger. Each licensed employee who inspected and counted the chips shall sign either the inventory ledger or other supporting documentation. The procedures to be utilized to compute the unredeemed liability and to inventory chips in circulation, reserve chips, and secondary chips shall be submitted in the internal controls to the commission for approval. A physical inventory of chips in reserve shall be required annually only if the inventory procedures incorporate a commission-sealed, locked compartment and the seals have not been broken. Seals shall be broken only by a commission gaming agent, with each violation of this requirement reported upon discovery to a commission gaming agent on duty.

(C) During non-gaming hours, all chips in the possession of the casino operator shall be stored in the chip bank, in the vault, or in a locked compartment in a cashier's cage, except that chips may be locked in a transparent compartment on gaming tables if there is adequate security as approved by the commission.

(D) The internal control system shall include procedures for the removal and destruction of damaged chips from the casino inventory.