

3772-10-17 Accounting controls for the cage, ~~and main bank/vault, -and redemption kiosks.~~

(A) Each casino operator's ~~licensee or applicant's~~ internal controls shall detail the procedures for operating the cages, main bank/~~vault~~ and satellite cages. The procedures shall provide for the following:

- (1) The organization, number and qualifications of staff;
- (2) The beginning and ending times for each shift;
- (3) Documentation to support any transfers between the cage, main bank/~~vault~~ or satellite cages, and adequate security to provide safety of funds being moved;
- (4) The recording of perpetual inventory and the reconciliation of physical inventory to that perpetual inventory upon the changing of shifts, and documentation to support such information;
- (5) The documentation of imprest amounts being transferred upon the changing of shifts, and signatures of the incoming and outgoing cashiers or supervisors; and
- (6) Adequate key control to assure the security of funds during a shift.

(B) Any variances in the cages, main bank, ~~-or redemption kiosks, -or vaults~~ shall be documented by the casino operator ~~licensee~~ and a system shall exist to identify variances by each individual cashier ~~or redemption kiosk~~. If a variance exceeds five hundred dollars, the variance shall be reported to the commission and investigated by the casino operator ~~licensee~~. The findings of the investigation shall be forwarded to the commission.

(C) The cage accountability shall be reconciled to the general ledger at least monthly.

(D) Redemption kiosks will be returned to an imprest amount and shall be reconciled on a schedule as established in the casino operator's internal controls.

(E) Procedures for redemption kiosk reconciliation, for all types of transactions offered, shall be described in the casino operator's internal controls and shall include, but are not limited to:

- (1) Procedures for removal and counting of all currency and vouchers from the redemption kiosks;
- (2) Procedures for performing and documenting fills and drops of redemption kiosks; and
- (3) Procedures for documenting the imprest amount per reconciliation period.

~~(F)~~ A trial balance of gaming operation accounts receivable, including the name of the customer and current balance, shall be prepared at least monthly for active, inactive, settled or written-off accounts. The trial balance of gaming operation accounts receivable shall be reconciled to the general ledger each month. The reconciliation and any follow up performed shall be documented, maintained for inspection, and provided to the commission upon request.

| (~~GE~~) All cage and credit accounting procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the commission upon request.