

3772-11-43 Procedures for monitoring and reviewing game operations. Poker room; poker promotional fund.

(A) Each casino operator may operate a poker promotional fund. Poker promotional fund procedures shall be included in the casino operator's internal controls and shall include:

(1) The poker games which will contribute to and participate in the poker promotional fund;

(2) The amount that will be collected from each applicable game;

(3) How funds will be collected and counted daily by the casino count team in the count room,

(4) How the funds will be recorded, and where the funds will be held;

(5) The methods in which the funds will be distributed to patrons as winnings, whether in cash, chip, or check form;

(6) Provisions for returning all poker promotional funds to players as winnings; and

(7) Any other internal controls required by the Executive Director or Executive Director's designee.

(B) The current balance of the promotional fund shall be prominently displayed in the poker room and on the casino operator's website, and shall be updated each gaming day to reflect the amounts collected and distributed over the previous gaming day.

~~(A) Each casino operator shall establish procedures for monitoring and reviewing daily table games transactions for the following activities:~~

~~(1) Table games;~~

~~(2) Casino cashiering;~~

~~(3) Currency transaction reporting;~~

~~(4) Sensitive key access; and~~

~~(5) Reconciliation of numerical sequence of forms used, matching and reviewing all copies of forms, matching computer monitoring system reports with actual fill and payout forms, and examination of voided forms.~~

~~(B) The procedures in paragraph (A) of this rule shall include a description of the computation of the unredeemed liability and the inventory of chips in circulation and reserve.~~

~~(C) Each casino operator shall establish procedures for the documentation of resolving questions raised during the review and monitoring of daily gaming transactions.~~

~~(D) Each casino operator shall establish procedures for the documentation of the criteria for determining deviations from expected results of gaming operations that require further investigations and the procedures for conducting and recording the results of such investigations. This shall include the notification of a commission gaming agent.~~

~~(E) The accounting department shall perform a quarterly general ledger reconciliation of the following:~~

~~(1) Adjusted gross receipts;~~

~~(2) Cage accountability;~~

~~(3) Chip liability; and~~

~~(4) Progressive jackpot liability.~~

~~(F) Each casino operator's accounting department shall review on a weekly basis the master game report for any unusual variances from the prior week.~~

~~(G) The accounting department for each casino operator shall perform daily audits of the following:~~

~~(1) Table games;~~

~~(2) Cashier's cage;~~

~~(3) Player tracking; and~~

~~(4) Any other areas deemed appropriate by the executive director.~~

~~(H) Table game procedures shall be performed daily for both computerized and manual forms and shall include, at a minimum, the following:~~

~~(1) Trace table game fills and credit slips originals to duplicate copies and to orders for fill and credits to verify agreement;~~

~~(2) Review the table game fills and credit slips for the proper number of authorized signatures, proper date or time, and accurate arithmetic;~~

~~(3) Review all voided table game fills and credits for appropriate handling and required number of authorized signatures. Ensure that all appropriate forms are attached;~~

~~(4) Verify that credits and fills are properly recorded for the computation of win;~~

~~(5) Trace opening drop cards to the previous shift's closing inventory slip to verify agreement and test for completeness and propriety;~~

~~(6) Trace the detail from the master gaming report into the accounting entries recording the transactions and to the total cash summary; and~~

~~(7) Perform any other procedures deemed necessary by the executive director.~~

~~(1) All variances or discrepancies in the daily audits shall be investigated, recorded, and reported to the head of the accounting department or equivalent position. The investigation information shall be made available upon demand by the commission staff.~~