

3772-10-09 Complimentaries.

(A) In addition to the limits on promotional credits in section 3772.23 of the Revised Code, each casino operator's internal control system shall include internal controls for the authorization, issuance, recording, and auditing of complimentaries, including cash and non-cash gifts. These internal controls shall include the ~~procedures by which the casino operator delegates to its employees the delegation of authority to approve the issuance of complimentaries and the procedures by which conditions or limits that may apply to this authority are established and modified,~~ including limits based on proper separation of duties and limits based on relationships between the authorizer and recipient.

(B) For the purposes of this rule, "guest" shall mean any person who receives complimentaries as a result of that person's relationship with the patron receiving the primary complimentaries.

(B)C) All complimentaries shall be valued and recorded as follows:

(1) At full retail price normally charged by the casino operator if the complimentary is provided directly to the patrons in the normal course of the casino operator's business, including rooms, food, and beverages;

(2) At an amount based on the actual cost to the casino operator of providing the service or item, if the complimentary is not offered for sale to patrons in the normal course of a casino operator's business;

(3) At an amount based upon the actual cost to the casino operator of having a third party who is not affiliated with the casino operator provide a service or item directly or indirectly to patrons by the third party; or

(4) If provided directly or indirectly to a patron on behalf of a casino operator by a third party who is affiliated with the casino operator, in accordance with the provisions of this rule as if the affiliated third party were the casino operator.

(D) ~~On a daily basis~~ The casino operator shall ~~record~~ complete the following requirements when a patron and patron's guests are provided with ~~name of each patron provided with complimentaries that other than a minimal amount established in the operator's internal controls,~~ are valued at six hundred dollars or more over a twenty-four-hour gaming date as established in the casino operator's internal controls:

(1) Verify the patron's identity;

(2) Record the name and address of each patron;

(3) Record the unique identification number from the recipient's government-issued photo identification card;

(4) Record the category of service or item;

~~(5) Record the value of the services or items provided to each patron or that patron's guests as calculated in accordance with paragraph (D) of this rule; and~~

~~(6) Record the a unique identifier of the employee authorizing the issuance of the services or items. For the purposes of this rule, "guest" shall mean any person who receives complimentary as a result of that person's relationship with the patron receiving the primary complimentary. Upon request, a copy of this daily report shall be submitted to the commission.~~

~~(C) The internal audit department shall review the reports required in paragraph (B) of this rule at least monthly. These reports shall be made available to the commission, audit committee of the board of directors, and any other entity designated by the commission, upon request.~~

~~(D) All complimentary shall be valued and recorded as follows:~~

~~(1) At full retail price normally charged by the casino operator if the complimentary is provided directly to patrons in the normal course of the casino operator's business, including rooms, food, and beverages;~~

~~(2) At an amount based upon the actual cost to the casino operator of providing the service or item, if the complimentary is not offered for sale to patrons in the normal course of a casino operator's business;~~

~~(3) At an amount based upon the actual cost to the casino operator of having a third party who is not affiliated with the casino operator provide a service or item directly or indirectly to patrons by the third party; or~~

~~(4) If provided directly or indirectly to a patron on behalf of a casino operator by a third party who is affiliated with the casino operator, in accordance with the provisions of this rule as if the affiliated third party were the casino operator.~~

~~(E) Complimentary that are cash gifts shall include the following:~~

~~(1) Public relations payments made for the purpose of resolving complaints by or disputes with casino operator patrons;~~

~~(2) Travel payments made for the purpose of enabling a patron to return home;~~

~~(3) Coupons and vouchers issued and redeemed as part of a promotion program; and~~

~~(34) Any other cash gifts issued to patrons, as a result of actual gaming activity; and~~

~~(4) Coupons and vouchers issued and redeemed as part of a promotion program.~~

~~(F) The casino operator shall report to the commission on a quarterly basis both the dollar amount of and number of patrons and patron's guest or guests provided with each category of~~

~~complimentaries. The casino operator shall establish sufficient categories to allow auditing of the complimentary program.~~

~~(G) If cash and non-cash complimentaries issued to a patron or the patron's guest or guests per occurrence have a value of six hundred dollars or more, the casino operator shall meet the following requirements, in addition to those in paragraph (F) of this rule:~~

~~(1) Record the name and address of the recipient;~~

~~(2) Record the unique identification number from the recipient's government-issued photo identification card; and~~

~~(3) Verify the patron's identification.~~

~~(HF) All cash complimentaries shall be disbursed directly to the patron by a gaming cashier at the cage after receipt of appropriate documentation or in any other manner approved by the commission.~~

~~(IG) No casino operator may allow any employee to authorize t~~The issuance of complimentary cash or non-cash gifts with a total value of ten-thousand dollars or more over a twenty-four-hour gaming date unless the employee is licensed and functioning as a ~~must be authorized by a licensed key employee and the authorization is cosigned by a second licensed key employee licensed and functioning as a key employee.~~

~~(JH) Each casino operator shall submit to the commission a report listing the name of each person who has received a total of ten-thousand dollars or more in complimentary cash and non-cash gifts within a rolling five-day period during the preceding month end. Such~~The report shall be filed by the last business day of the following month and shall include the total amount of complimentary cash or non-cash gifts provided to each person.

~~(I) The internal audit department shall review the requirements in paragraph (C) of this rule at least monthly.~~

~~(KJ) Each casino operator shall submit procedures for auditing complimentary transactions which shall include:~~

~~(1) Control of inventory of pre-numbered forms;~~

~~(2) Accounting for all copies of multiple part forms issued; and~~

~~(3) Signatures of individuals authorizing complimentaries are compared to signature cards on a test basis; and~~

~~(4) The establishment of sufficient categories.~~