

3772-11-15 Inventory of chips.

(A) All value chip and non-value chip movements to and from the main chip inventory, reserve chip inventory, and secondary chip inventory shall be documented in the chip inventory ledger, including the following:

(1) Chips as they are received from the manufacturer;

(2) Chips moved between the main inventory, reserve inventory, or secondary inventory; and

(3) Chips permanently removed from inventory for destruction or retirement.

(B) Chips shall be taken from or returned to either the reserve chip inventory or the secondary set of chips Chip movements into, between, or out of inventories shall be conducted in the presence of at least two licensed employees from different departments. 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.

(BC) The casino operator's accounting department shall monthly complete a physical inventory count of all chips at the casino facility and record the results in the chip inventory ledger. Each licensed employee who inspected and counted the chips shall sign either the inventory ledger or other supporting documentation.

(D) The casino accounting department shall then 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.

(E) 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.

(F) TheA physical inventory of chips in the secondary and reserve inventories shall only be required annually only if the inventory procedures incorporate a commission-sealed, locked storage compartment and the seals have not been broken. Seals shall be broken-removed only by a commission gaming agent, with each violation of this requirement reported upon discovery to a commission gaming agent on duty.

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

(HD) The internal control system shall include procedures for the removal and destruction of damaged Damaged chips must not be used and shall be stored until they can be removed from the casino inventory and destroyed.