

3772-10-01 **Definitions.**

As used in this chapter, the following words have the following meaning:

- (A) “Accounting department” means a casino operator licensee or casino operator applicant’s internal department that is responsible for the management of the financial and accounting activities relating to electronic gaming machines being utilized on an approved gaming floor.
- (B) “Asset number” means a unique number assigned to an electronic gaming machine by a casino operator licensee or casino operator applicant for the purpose of tracking the electronic gaming machine.
- (C) “Bill validator” means an electronic device designed to interface with an electronic gaming machine for the purpose of accepting and validating any combination of United States currency, gaming tickets, coupons, or other instruments authorized by the commission for incrementing credits on an electronic gaming machine.
- (D) “Bill validator canister” means a mechanical or electronic device designed to interface with an electronic gaming machine for the purpose of storing any combination of United States currency, gaming tickets, coupons, or other instruments authorized by the commission for recording credits on an electronic gaming machine.
- (E) “Cash equivalents” means instruments with a value equal to United States currency or coin, including certified checks, cashier’s checks, traveler’s checks, money orders, gaming tickets, and coupons.
- (F) “Cashier’s booth” means an area from which a cashier conducts transactions associated with gaming cashiers or window cashiers.
- (G) “Change person” means a person who exchanges coins, currency, and coupons with patrons.
- (H) “Complimentary” means any lodging, service, or item that is provided directly or indirectly to an individual at no cost or at a reduced cost and that is not generally available to the public. This term shall include lodging provided to a person at a reduced price due to the anticipated or actual gaming activities of that person. Group rates, including convention and government rates, shall be deemed generally available to the public.
- (I) “Count room” means a room secured by keys controlled by two separate casino operator licensee or casino operator applicant departments with limited access, where the contents, including currency, gaming tickets, and coupons, of bill validator canisters are counted by the count team.
- (J) “Currency counters” means a device that counts currency and tickets.

- (K) “Critical program storage media” and “CPSM” mean any media storage device that contains data, files, or programs and is determined by the commission to be capable of affecting the integrity of gaming.
- (L) “Drop” means the total amount of money, tickets, and coupons removed from any slot, table or kiosk.
- (M) “Drop team” means the group of employees of a casino operator licensee or casino operator applicant who participate in the transportation of the drop.
- (N) “Imprest” means the basis on which the operating funds of cashiers are maintained. The opening and closing values shall be equal, and any difference shall result in a variance. The funds may be replenished as needed in exactly the value of the net of expenditures made from the funds for value received.
- (O) “Incompatible functions” means functions or duties that place any person or department in a position to perpetuate and conceal errors, fraudulent or otherwise.
- (P) “Main bank” means the location in the casino where acts that include the following are performed:
- (1) Transactions for recording currency, coin, tokens, cash equivalents, and negotiable instruments;
 - (2) Preparation of bank deposits;
 - (3) Acceptance of currency from the count room; and
 - (4) Reconciliation of all cage transactions.
- (Q) “Trolley” means a wheeled apparatus used for the secured transport of electronic gaming cash storage boxes and drop boxes.
- (R) “Unclaimed winnings” means gaming winnings that are held by the casino operator licensee or casino operator applicant as a liability to a patron until that patron is paid.
- (S) “Unredeemed ticket” means a ticket issued from a slot containing value in U.S. dollars that has not been presented for payment or accepted by a bill acceptor at a gaming machine and has not been marked as paid in the ticket file.
- (T) “Weigh scale” means a scale that is used to weigh coins and tokens and that converts the weight to dollar values in the count process.

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3772-10-02**Requirement to submit internal control plans.**

Each applicant for a casino operator license must submit written internal control plans for commission approval at least sixty days before the applicant's anticipated casino opening. No casino operator licensee may open to the public without the commission's approval of these plans and without the executive director or his/her designee's final approval of each conditional licensing item as directed by the commission. The required internal control plans shall at a minimum include the following:

(A) Internal controls for casino operations, as detailed under this chapter;

(B) Internal controls for table game and slot machine operations, as detailed under Chapter 3772-11 of the Administrative Code;

(C) Internal controls for compulsive and problem gambling, as detailed under Chapter 3772-12 of the Administrative Code;

(D) Internal controls for surveillance and standards, as detailed under Chapter 3772-19 of the Administrative Code;

(E) Internal controls for security, as detailed under Chapter 3772-20 of the Administrative Code; and

(F) Any other internal controls or plans required by the commission.

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Casino operator or casino operator applicant's organization.

(A) Each casino operator licensee's or applicant's internal control system shall include organization charts depicting the segregation of functions and describing the duties for each position shown. Each casino operator licensee or applicant may tailor organizational structures to meet its management needs or policies so long as it does not conflict with Chapter 3772. of the Revised Code and the rules adopted thereunder. Each casino operator licensee's or applicant's organization charts shall provide for the following:

- (1) A system of personnel and chain of command that permits management and supervisory personnel to be held accountable for actions or omissions within their areas of responsibility;
- (2) The segregation of incompatible functions, duties, and responsibilities so that no employee is in a position both to commit an error or perpetrate a fraud and to conceal the error or fraud in the normal course of the employee's duties;
- (3) The performance of all functions, duties, and responsibilities in accordance with legitimate financial practices by trained personnel;
- (4) The areas of responsibility that are not so extensive as to be impractical for one person to monitor; and
- (5) Separate departments and supervisors for surveillance, security, accounting, internal auditing, slots, table games, and cage.

(B) Each casino operator licensee's or applicant's internal control system shall also include the following departments and supervisory positions, each of which are mandatory and shall cooperate with, yet perform independently of, other mandatory departments and supervisory positions of the operator:

- (1) A surveillance department supervised by a director of surveillance located at the casino;
- (2) An internal audit department supervised by a director of internal audit. The director of internal audit shall report directly to one of the following regarding matters of policy, purpose, responsibility, and authority, and the following shall also control the hiring, termination, and salary of the director's position:
 - (a) The independent audit committee of the operator's board of directors;
 - (b) The independent audit committee of the board of directors of any holding or intermediary company of the facility manager that has authority to direct the operations of the operator;
 - (c) The internal audit executives of any holding or intermediate company if

the most senior executive in the reporting line reports directly to the independent audit committee of the board of directors of the holding or intermediary company; or

(d) Another entity as approved by the executive director or his/her designee;

(3) A management information systems ("MIS") department supervised by a MIS director located at the casino;

(4) A slot machine department supervised by a slot director located at the casino;

(5) A tables games department supervised by a table games director located at the casino;

(6) A security department supervised by a director of security located at the casino;

(7) An accounting department supervised by a person who functions as the casino's controller located at the casino. The controller shall be responsible for all accounting functions, including the preparation and control of books, records, and data, the control of stored data, the control of unused forms, the accounting for and comparison of operational data and forms; and

(8) A cashier's cage department supervised by a person located at the casino who functions as the treasurer. The treasurer shall be responsible for the control and supervision of the cashier's cage, satellite cages, count room, and vault. The cashier's cage may be separated into independent operations or satellite cages to facilitate operations and accountability. The cashier's cage department shall be responsible for the following:

(a) The custody and accountability of coin, currency, negotiable instruments, documents, and records normally associated with the operation of a cage;

(b) Any other functions normally associated with the operation of a cage;

(c) The count room;

(d) The vault; and

(e) The control and supervision of gaming cashiers and change persons.

(C) The casino operator licensee's or applicant's personnel shall be trained in all policies, procedures, and internal controls relevant to each employee's individual function. The casino operator licensee or applicant shall develop special instructional programs in addition to any on-the-job instruction sufficient to make each member of the department knowledgeable about the requirements and performance of all transactions relating to that employee's functions.

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Accounting records.

(A) Each casino operator licensee or applicant's internal control system shall include internal controls for preparing accounting records. Each casino operator licensee or applicant shall maintain complete, accurate, and legible records of all transactions pertaining to the revenues, expenses, assets, and liabilities of each casino.

(B) General accounting records shall be maintained on a double-entry system of accounting with transactions recorded on a basis consistent with generally accepted accounting principles. Detailed, supporting, and subsidiary records sufficient to meet the requirements of paragraph (C) of this rule shall also be maintained in accordance with the requirements of this rule.

(C) The detailed, supporting, and subsidiary records shall include the following:

(1) Records pertaining to revenue, expenses, assets, and liabilities of all casino operator licensee activities;

(2) Records pertaining to the financial statements and all transactions impacting the financial statements of the casino operator licensee, including contracts or agreements with licensed manufacturers, suppliers, junket entities, vendors, contractors, consultants, management companies, attorneys and law firms, accountants and accounting firms, insurance companies, and financial institutions, including statements and reconciliations related to these contracts or agreements;

(3) Records that identify the handle, payout, actual win amounts and percentages, theoretical win amounts and percentages, and differences between theoretical and actual win amounts and percentages for each slot on a daily, week-to-date, month-to-date, and year-to-date basis;

(4) Records identifying table game revenue and expenses;

(5) Records documenting the costs of complimentary;

(6) Records created in connection with the internal control system submitted to the commission under this rule;

(7) Records of all returned checks;

(8) Records supporting the daily and other periodic reconciliations of cash and account balances to general ledger accounts;

(9) Records supporting the reconciliation of accounting records to those of the independent auditors;

(10) Records supporting the preparation of any state and federal tax returns and reconciliation of all such records to general ledger accounts;

- (11) Records required to comply with all federal financial recordkeeping requirements as specified in 31 C.F.R. parts 1000 to 1099; and
- (12) Any other records that the commission, executive director or his or her designee requires to be maintained.

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Forms, records, and documents.

(A) Each casino operator licensee's or applicant's internal control system shall include procedures for using and retaining forms, records, and documents. Those internal controls shall include requirements that:

(1) Unless otherwise specified in this rule, all forms, records, documents, and stored data required by this rule to be prepared, maintained, and controlled shall have the name of the casino facility and the title of the form, record, document, and, for stored data, the imprinted or preprinted date;

(2) Whenever forms or serial numbers are required to be accounted for under this rule and an exception is noted, the exception shall be reported in writing to the casino operator licensee's internal audit department and the commission within two days of identification of the exception or upon confirmation of the exception, whichever occurs earlier;

(3) The accounting department shall be responsible for the receipt, control, and issuance of all prenumbered forms. Serial numbers on manual forms shall be printed on the form by the manufacturer. Computerized forms shall be sequentially numbered by the computer system. Documentation of all serial numbers shall be maintained to account for the forms; and

(4) Whenever a prenumbered form is voided, the original and all copies shall be marked "void" and the person voiding the form shall record that person's signature on the voided form.

(B) Each casino operator licensee's or applicant's internal control system shall include procedures for making corrections to figures manually entered on a form.

(C) Each casino operator licensee's or applicant's internal control system shall include procedures for loading and unloading any locked manual form dispenser.

(D) Each casino operator licensee or applicant shall maintain all forms and procedures necessary to account for gaming and financial activities, including:

(1) Inventory ledgers for cards, dice and chips;

(2) Logs for cards, dice or chip destruction;

(3) Cage or vault counts;

(4) Safekeeping deposit or withdrawal forms;

(5) Key inventory log;

(6) Key access list;

- (7) A tips and gratuity deposit form;
- (8) Slot machine entry log;
- (9) A slot hand-paid jackpot form;
- (10) Cage or bank variance slips;
- (11) Ingress or egress logs for the count rooms, surveillance rooms, and cages;
- (12) A main bank or vault accountability log;
- (13) A returned check log;
- (14) A sensitive key log;
- (15) A signature authorization list including identification details for each employee listed;
- (16) Security incident reports;
- (17) Surveillance incident reports;
- (18) Surveillance shift logs;
- (19) Surveillance recording release logs;
- (20) Table credit, inventory, count and fills slips;
- (21) Visitor or vendor log;
- (22) Any other information noted in this chapter; and
- (23) Any other information that the casino operator licensee, or casino operator applicant or the commission deems necessary.

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Standard financial reports.

- (A) Each casino operator licensee's or applicant's internal control system shall include controls for standard financial reports.
- (B) A casino operator licensee shall file the following financial data reports with the commission:
- (1) A balance sheet submitted monthly, quarterly, and annually;
 - (2) An income statement submitted monthly, quarterly, and annually;
 - (3) A cash flow statement submitted monthly, quarterly, and annually;
 - (4) Table game income submitted monthly, quarterly, and annually;
 - (5) Daily net slot income submitted daily, monthly, quarterly, and annually; and
 - (6) A comparison of net slot income to projected net slot income submitted monthly, quarterly, and annually.
- (C) Standard reporting forms and corresponding filing instructions may be prescribed by the commission to be used by a casino operator licensee in filing the monthly reports specified in paragraph (B) of this rule.
- (D) The annual financial statements shall be prepared on a comparative basis for the current and prior calendar years and shall present financial position, results of operations, and cash flows in conformity with generally accepted accounting principles.
- (E) The electronically transmitted reports or hard copy reports required to be filed pursuant to this rule shall be authorized by individuals designated by the casino operator licensee. In addition, the casino operator licensee shall submit a letter attesting to the completeness and accuracy of the reports. The letter shall be signed by the casino operator licensee's chief financial officer or controller.
- (F) The reports required to be filed pursuant to this rule shall be addressed as prescribed by the commission and received no later than the required filing date. The required filing dates shall be the following:
- (1) Monthly reports shall be due on the last calendar day of the following month or the next business day if such day falls on a weekend or legal holiday;
 - (2) Quarterly reports for the first three quarters shall be due within two months of each quarter's end. The fourth quarter report shall be due within three months of that quarter's end; and
 - (3) Annual reports shall be due on the last calendar day of the third month

following the end of the casino operator licensee's calendar year or ten days after form 10-K (adopted March 2010) is filed with the Securities and Exchange Commission, whichever comes first.

(G) All significant adjustments resulting from the annual audit shall be recorded in the accounting records of the year to which the adjustment relates. If the adjustments were not reflected in any annual report and the commission concludes that the adjustments are significant, the casino operator licensee may be required by the commission to file a revised annual report. The revised filing shall be due within thirty calendar days after written notification to the casino operator licensee, unless the casino operator licensee or submits a written request for an extension before the required filing date and the extension is granted by the commission.

(H) Additional financial reports may be requested in writing by the commission.

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Annual audit; other reports; currency transaction reporting; suspicious transaction reporting.

- (A) Each casino operator licensee's or applicant's internal control system shall include internal controls for annual and other audit reports.
- (B) Each casino operator licensee shall cause its annual financial statements to be audited by an independent certified public accountant or, when appropriate, an independent registered certified public accounting firm licensed to practice in this state. The audit shall be in accordance with generally accepted auditing standards and, when applicable, the standards of the Accountancy Board. The independent certified public accountant or, when appropriate, independent registered certified public accounting firm shall be approved by the commission before the audit engagement.
- (C) Independent certified public accountants and independent registered certified public accounting firms performing annual audits or special reports shall not perform internal audit services for the same casino operator licensee.
- (D) The annual financial statements audit shall be prepared on a comparative basis for the current and prior fiscal years and present financial position and results of operations in conformity with generally accepted accounting principles. The financial audit required by this rule shall include a footnote reconciling and explaining any differences between the financial statements included in any annual reports and the audited financial statements.
- (E) The casino operator licensee shall require the independent certified public accountant or independent registered certified public accounting firm auditing the casino operator licensee's financial statements to render a report on the prospective financial statements, including a one-year forecast and three-year projection, expressing an opinion as to whether the prospective financial information is properly prepared on the basis of the assumptions and is presented in accordance with the relevant financial reporting framework, and any additional reports required by the commission.
- (F) At any time a special audit of a casino operator licensee may be required by the commission to be conducted by commission personnel, an independent certified public accountant, or an independent registered certified public accounting firm. The scope, procedures, and reporting requirements of any special audit shall be established by the commission.
- (G) The casino operator licensee shall file with the commission copies of the reports required by paragraph (E) of this rule in an amount determined by the commission and copies in an amount determined by the commission of any other reports on internal controls, administrative controls, or other matters relative to the casino operator licensee's accounting or operating procedures rendered by the casino operator licensee's independent certified public accountant or independent registered certified public accounting firm within one hundred and twenty days

following the end of the casino operator licensee's fiscal year or upon receipt, whichever is earlier.

(H) The casino operator licensee shall notify the commission of any report that is filed, or required to be filed, with the Securities and Exchange Commission (SEC) or other securities regulatory agency. The reports shall include any S-1(adopted February 2008), 8-K(adopted September 2011) , 10-Q (adopted March 2010), 10-K (adopted March 2010), proxy or information statements, and registration statements.

(I) All of the audits and reports required by this rule that are performed by independent certified public accountants or independent registered certified public accounting firms shall be prepared at the sole expense of the casino operator licensee.

(J) Each casino operator licensee or casino operator applicant's internal control system shall include internal controls to meet the requirements of 31 C.F.R. Parts 1000 to 1099 .

(1) The casino operator licensee shall file with the commission a copy of any suspicious activity report-casino (SARC) the casino operator licensee is required to file under 31 C.F.R.1021.320. Each SARC shall be filed with the commission concurrently with the federal filing; and

(2) A casino operator licensee, director, officer, employee, or agent who reports a suspicious activity shall not notify any person involved in the suspicious activity that the suspicious activity has been reported.

(K) The casino operator licensee shall file with the commission a copy of any currency transaction report (CTRC) that the casino operator licensee is required to file under 31 CFR 1021.311, 1021.313 and 1010.315. Each CTRC shall be filed with the commission concurrently with the federal filing.

(L) An annual audit of the casino operator licensee's compliance with commission rules may be required by the commission to be conducted in accordance with generally accepted auditing standards and the standards for financial audits under government auditing standards. The audit report shall require the expression of an opinion on compliance. The audit shall be conducted by either commission staff or an independent certified public accountant firm selected by the commission.

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Slot machine meter readings and related statistical reports.

(A) Each casino operator licensee or applicant's internal control system shall include internal controls for meter readings and the preparation of related statistical reports.

(B) Any casino operator licensee may have a computer system to record any of the required meter readings. The computer shall store in machine-readable form all information required by this rule. The stored data shall not be susceptible to change or removal by any personnel without the system identifying and establishing a record of the personnel making the change, maintaining an archive of the original record, and identifying the new record as having been changed. Access to this information shall be restricted to the following:

(1) Accounting department personnel;

(2) Internal audit department personnel;

(3) Slot department personnel when diagnosing slot problems;

(4) Management staff when assessing slot performances; and

(5) Count room supervisors when reconciling a slot drop.

(C) Bill validator meter readings shall be taken when any of the following occurs:

(1) For each drop;

(2) Devices containing bill validators are moved;

(3) Denominations change;

(4) Devices containing bill validators are placed in service;

(5) Devices containing bill validators are taken out of service; and

(6) The computer components of the devices containing bill validators are accessed, which could cause the device or system meters to reset.

(D) The internal controls shall detail the use of gaming machine meter sheets, including that each employee involved with the sheet's preparation shall attest to the accuracy of the information contained on the sheet. The sheet shall then be forwarded directly to the accounting department for comparison to the gaming machine win sheet and calculation of gaming machine statistics.

(E) The accounting department shall review all meter readings for reasonableness using preestablished parameters and prior meter readings. Meter readings shall not be altered except to correct meters that were incorrectly recorded, and all changes shall have adequate supporting documentation. The accounting department shall notify

- the slot department of potentially faulty meters and follow up to ensure that proper maintenance is performed. Documentation that supports machine service and maintenance shall be maintained in accordance with the record retention requirements contained within rule 3772-3-05 of the Administrative Code.
- (F) If a meter unexpectedly resets or "zeros out," then accounting personnel shall notify the slot department to determine the cause of the reset. If a problem persists, the commission shall be notified.
- (G) The casino operator licensee's accounting department shall prepare monthly slot activity statistical reports including:
- (1) A slot revenue summary report, which summarizes slot activity by drop and by denomination;
 - (2) A comparison of the meter drop with the actual drop report shall compare the meter drop with the actual drop by device, by denomination, and in total;
 - (3) A comparison of meter jackpots with actual jackpots paid;
 - (4) A comparison of the theoretical hold with the actual hold, by machine, by denomination, and in total;
 - (5) A comparison of ticket-in meter to tickets redeemed by device;
 - (6) A comparison of ticket-out meter to tickets issued by device; and
 - (7) A comparison of coupon-in meter to coupons redeemed by device.
- (H) If any of the comparison reports required in this rule, except for (G)(4), reveal a significant variance, then the casino operator licensee shall prepare and file an incident report documenting the variance with the commission. The casino operator licensee shall report the actual cause of the variance, unless the cause cannot be definitively determined after an investigation, in which case the probable cause of the variance shall be reported. The incident report shall be filed no later than one week from discovery.
- (I) No person shall alter meter information on any statistical report, unless the meter was read or recorded incorrectly or a data entry error occurred. All changes shall be supported with adequate documentation.

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Complimentaries.

- (A) In addition to the limits on promotional credits in section 3772.23 of the Revised Code, each casino operator licensee's or applicant'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 licensee or applicant delegates to its employees the 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 relationships between the authorizer and recipient.
- (B) On a daily basis the casino operator licensee shall record the name of each patron provided with complimentaries other than a minimal amount established in the operator's internal controls, the category of service or item, 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 the license number of the employee authorizing the issuance of the services or items. 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. 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 complimentaries shall be valued and recorded as follows:
- (1) At full retail price normally charged by the casino operator licensee if the complimentary is provided directly to patrons in the normal course of the casino operator licensee's business, including rooms, food, and beverages;
 - (2) At an amount based upon the actual cost to the casino operator licensee of providing the service or item, if the complimentary is not offered for sale to patrons in the normal course of a casino operator licensee's business;
 - (3) At an amount based upon the actual cost to the casino operator licensee of having a third party who is not affiliated with the casino operator licensee 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 licensee by a third party who is affiliated with the casino operator licensee, in accordance with the provisions of this rule as if the affiliated third party were the casino operator licensee.
- (E) Complimentaries 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 licensee patrons;
 - (2) Travel payments made for the purpose of enabling a patron to return home;
 - (3) 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 licensee 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 licensee 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 licensee 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.
- (H) 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.
- (I) No casino operator licensee may allow any employee to authorize the issuance of complimentary cash or non-cash gifts with a value of ten thousand dollars or more unless the employee is licensed and functioning as a key employee and the authorization is cosigned by a second employee licensed and functioning as a key employee.
- (J) Each casino operator licensee shall submit to the commission a report listing the name of each person who has received ten thousand dollars or more in complimentary cash and non-cash gifts within a rolling five-day period during the preceding month end. Such 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.
- (K) Each casino operator licensee or casino operator applicant 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.

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3772-10-10**Personal check cashing.**

- (A) Each casino operator licensee or casino operator applicant's internal control system shall include internal controls for the acceptance of personal checks.
- (B) Each personal check accepted by a casino operator licensee for patron gaming shall meet the following requirements:
- (1) Be drawn on a commercial bank, savings bank, saving and loan association, or credit union located in the United States and be payable on demand;
 - (2) Be drawn on an account listed in the name of the patron presenting the check or on an account for which the patron is a listed signatory;
 - (3) Be drawn for a specific amount;
 - (4) Be made payable to the casino operator licensee;
 - (5) Be currently dated; and
 - (6) Be verified and endorsed according to the casino operator licensee's internal control procedures.
- (C) The casino operator licensee shall not accept checks from any patron who has outstanding liabilities for any dishonored checks.

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Wire transfers.

Each casino operator licensee or casino operator applicant's internal control system shall include internal controls for the acceptance, verification, accounting for, and sending of wire transfers. The internal controls shall include the following:

(A) Requirements that a cage log record detailed information with regard to wire transfers accepted;

(B) Requirements that cage personnel verify the identity of the patron;

(C) Requirements detailing how a cage supervisor other than the cage employee who initially documented receipt of the wire transfer will verify receipt of the wire transfer and the identity of the patron using the wire transfer; and

(D) Requirements for returning residual balances of wire transfers if the patron does not use the balance within a set amount of time.

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3772-10-12**Cash equivalents.**

Each casino operator licensee or casino operator applicant's internal control system shall include internal controls for the acceptance and verification of cash equivalents. The internal controls developed and implemented by the casino operator licensee or casino operator applicant shall include the following:

- (A) A requirement that cage employees perform the specific verification procedures required by the issuer of each cash equivalent accepted. The casino operator licensee shall retain adequate documentation evidencing the verification of each cash equivalent;
- (B) A requirement that cage employees examine each cash equivalent for counterfeiting, forgery or alteration;
- (C) If a casino operator licensee or applicant elects to incorporate in its verification procedures a level of reliance on previously accepted cash equivalents, a description of the general parameters governing the reliance;
- (D) The criteria for cage supervisor involvement in the verification process;
- (E) The procedures for verifying any patron signature on the cash equivalent. The casino operator licensee shall retain adequate documentation evidencing how each signature was verified; and
- (F) For cash equivalents equaling or exceeding five hundred dollars, verification of the validity of the cash equivalent with the financial institution upon which it is drawn. The gaming cashier shall document how the verification was performed in connection with the acceptance of each cash equivalent.

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3772-10-13

Patron deposits.

Each casino operator licensee or applicant's internal control system shall include internal controls for the receipt and withdrawal of patron deposits. The internal controls developed and implemented by the casino operator licensee or applicant shall include the following:

(A) Requirements detailing the processes that patron deposits can be accepted at the cage;

(B) Requirements detailing the processes that patron deposits be withdrawn by the patron at the cage or upon receipt by the casino operator licensee of a written request for withdrawal whose validity has been established;

(C) Requirements that the patron receive a receipt for any patron deposit accepted reflecting the total amount deposited, the date of the deposit, and the signature of the cage employee accepting the patron deposit; and

(D) Requirements on logging patron deposits.

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3772-10-14

Internal audit standards.

- (A) Each casino operator licensee or applicant's internal control system shall include internal controls for internal audit standards.
- (B) The casino operator licensee shall maintain a separate internal audit department whose primary function is to perform internal audit work that shall be independent with respect to the departments subject to audit. The casino operator licensee shall ensure that the standards, conventions, and rules governing audits in the United States are followed for all audits. The internal audit department shall be responsible for the following:
- (1) The review and appraisal of the adherence of the casino operator licensee's systems of internal control to Chapter 3772. of the Revised Code and the rules adopted thereunder;
 - (2) Performing tests to ensure compliance with internal control procedures;
 - (3) The reporting to the casino operator licensee's management and the commission of instances of noncompliance with the internal control system;
 - (4) The reporting to the casino operator licensee's management and the commission of any weaknesses in the internal control system;
 - (5) The recommendation of procedures to eliminate any weaknesses in the internal control system; and
 - (6) Performing tests to ensure compliance with rule 3772-10-06 of the Administrative Code.
- (C) The auditing department shall prepare documents to evidence all internal audit work performed as the work relates to the requirements in this rule, including all instances of noncompliance with internal control procedures:
- (1) The internal audit department shall operate with audit programs that address the requirements of this rule;
 - (2) The internal audit department shall accurately document the work performed, the conclusions reached, and the resolution of all exceptions; and
 - (3) All audit reports shall be prepared, maintained, and provided to the commission on a schedule approved by the commission.
- (D) Internal audit personnel shall perform audits of all major gaming areas of the casino operator licensee. The following shall be reviewed at least semi-annually:
- (1) Wagering, including calculation and payout procedures;

- (2) Net slot income;
 - (3) Table games income;
 - (4) Slot activity including jackpots, drop counts, cabinet access and the casino's compliance with its internal control procedures for slot machine accounting;
 - (5) Cage procedures;
 - (6) Information technology standards;
 - (7) Complimentaries;
 - (8) Control of keys;
 - (9) Purchasing functions and contractual agreements to determine that the purchases and agreements are not in excess of their fair market value; and
 - (10) Any other internal audits as required by the commission, audit committee of the board of directors, or any other entity designated by the commission.
- (E) The audit reports shall include the following information:
- (1) Audit objectives;
 - (2) Audit procedures and scope;
 - (3) Findings and conclusions; and
 - (4) Management's response.
- (F) The internal audit department shall perform follow-up examinations to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and the commission. The verification shall be performed within three months of the issuance of the audit report.
- (G) Whenever possible, internal audit observations shall be performed on an unannounced basis.
- (H) All exceptions disclosed during audits shall be investigated and resolved, with the results being documented and retained for five years.
- (I) All internal audit findings shall be reported to management, who shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception. The management responses shall be included in the internal audit reports that are delivered to the casino operator licensee's

management, the commission, audit committee of the board of directors, or other entity designated by the commission.

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3772-10-15

Information technology standards.

- (A) Each casino operator licensee or casino operator applicant's internal control system shall include internal controls for information technology standards.
- (B) The management information systems ("MIS") department shall be responsible for the quality, reliability, and accuracy of all slot computer systems used by the casino operator licensee regardless of whether data, software, or systems are located within or outside the casino facility. The MIS department shall be responsible also for the security and physical integrity of, and the accountability and maintenance of, the following:
- (1) Access codes and other security controls used to ensure limited access to computer software and the system-wide reliability of data;
 - (2) Computer tapes, disks, or other electronic storage media containing data relevant to the casino operator licensee's operations;
 - (3) Computer hardware, communications equipment, and software used in the conduct of the casino operator licensee's operations; and
 - (4) The computerized slot monitoring system utilized by the casino operator licensee.
- (C) The technology standards shall include general controls for gaming hardware and software, including:
- (1) Procedures for the control and installation of software by the MIS department;
 - (2) The creation of a software control log by the MIS department evidencing all authorized changes to software;
 - (3) The review and comparison of the report and log required by the internal audit department for any deviations and investigation;
 - (4) Methods for detecting software changes, whether authorized or not; and
 - (5) Methods for generating reports from all computer systems.
- (D) These general controls shall include all of the following requirements:
- (1) The casino operator licensee's management shall ensure that physical and logical security measures are implemented, maintained, and adhered to by personnel to prevent unauthorized access that could cause errors or compromise data or processing integrity;
 - (2) The casino operator licensee's management shall ensure that all new gaming vendor hardware and software agreements and contracts contain language

requiring the vendor to adhere to internal control standards applicable to the goods and services the vendor is providing;

(3) Physical security measures shall exist over computers, computer terminals, data lines, and storage media to prevent unauthorized access and loss of integrity of data and processing; and

(4) The requirements in paragraph (C)(1) of this rule shall apply to each applicable department within the casino facility. Only authorized personnel shall have access to the following:

(a) Systems software and application programs;

(b) Computer data;

(c) Computer communications facilities;

(d) The computer system; and

(e) Information transmissions.

(E) The main computers for each gaming application shall be located in a secured area with access restricted to authorized persons, including vendors. Non-MIS department personnel shall be precluded from having unrestricted access to the secured computer areas.

(F) Access to computer operations shall be restricted to authorized personnel.

(G) Incompatible functions shall be adequately segregated and monitored to prevent lapses in general information technology procedures that could allow errors to go undetected or fraud to be concealed.

(H) The computer systems, including application software, shall be secured through the use of passwords or other means approved by the commission, if applicable. MIS department personnel shall assign and control the access to system functions.

(I) Passwords shall be controlled.

(J) Data backup and recovery procedures shall be established and followed.

(K) Information technology system documentation shall be maintained, including descriptions of hardware and software, including current version numbers of approved software and licensee manuals.

(L) MIS department personnel shall meet the following requirements:

(1) Be precluded from unauthorized access to the following:

(a) Computers and terminals located in gaming areas;

(b) Source documents; and

(c) Live data files, which shall not contain test data; and

(2) Be restricted from the following:

(a) Having unauthorized access to cash or other liquid assets; and

(b) Initiating general or subsidiary ledger entries.

(M) All program changes for in-house developed systems shall be documented and controlled in the manner established by the MIS department.

(N) The MIS department shall maintain computer security logs. If computer security logs are generated by the system, the logs shall be reviewed by MIS department personnel for evidence of unauthorized access or irregularities.

(O) The MIS department shall create controls for remotely accessing and logging changes to the casino's computer systems.

(P) If a casino operator licensee employs computer applications to replace or to supplement manual procedures, the computer application procedures implemented shall provide the same level of documentation or procedures, or both, that manual procedures approved by the commission require.

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3772-10-16

Security of the cashier's cage, main bank/vault and count rooms.

(A) Each casino operator licensee or applicant's internal controls shall detail the locations and functions of all casino cashiering areas, including each cashier's cage, main bank/vault, and count rooms.

(B) Each casino facility shall have a cashier's cage adjacent to the gaming floor, and the casino operator's internal controls shall detail the processes of that cage. The cage shall serve as the central location in the casino facility for:

(1) The custody of the cage inventory comprised of cash, cash equivalents, gaming chips, and the forms, documents and records normally associated with the functions of a cage;

(2) The issuance, receipt and reconciliation of imprest funds;

(3) The exchange of chips, currency, coin, vouchers, tickets and coupons;

(4) The approval, exchange, redemption and consolidation of patron checks received for the purposes of gaming;

(5) The receipt of currency, coupons, vouchers and tickets from the soft count room;

(6) The preparation and execution of bank deposits; and

(7) Any other industry standard functions for a cage.

(C) Each casino facility may also have one or more satellite cages separate and apart from the cashier's cage and may perform some of the functions of the cashier's cage. The functions and physical characteristics of the satellite cages shall be detailed in the casino operator's internal control plan.

(D) The cage, satellite cages and main bank/vault shall be designed and constructed to provide maximum security for the activities performed therein and shall be enclosed except for openings through which materials such as cash, records, and documents can be passed. The cages and main bank/vault shall have the following additional security features:

(1) Manually triggered silent alarm systems;

(2) Surveillance coverage; and

(3) A double-door entry and exit system (mantrap) that contains different locks on each door and will not permit a person to pass through the second door until the first door is securely locked. Each door of the mantrap shall be controlled by independent departments. The cage may have an emergency exit that does

not have a mantrap.

(E) Each casino facility shall have count rooms to perform the slot and table games drop counts. Access to the count room during the count shall be restricted to members of the drop and count teams as identified in the casino operator licensee's internal controls. The soft count room shall provide maximum security, including the following:

- (1) A metal door installed on each entrance and exit equipped with two separate locks and an alarm with audible signals that are activated whenever a door to the count room is opened unexpectedly;
- (2) A lighting system which allows constant surveillance;
- (3) Cameras and a microphone wired to the surveillance room capable of the following:
 - (a) Recording and monitoring of the entire count process; and
 - (b) Monitoring of the interior of the count room, including storage cabinets or trolleys used to store drop boxes; and
- (4) A table that shall be known as the "count table" and which table's surface is constructed of clear glass or similar transparent material for the emptying, counting, and recording the contents of table drop boxes or bill validator canisters.

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3772-10-17

Accounting controls for the cage and main bank /vault.

(A) Each casino operator 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 vaults shall be documented by the casino operator licensee and a system shall exist to identify variances by each individual cashier. 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) 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.

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

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3772-10-18

Table drop boxes and slot bill validator canisters: physical requirements and transportation.

- (A) Each casino operator licensee or applicant's internal controls shall detail the specific times and procedures that table drop boxes and slot bill validator canisters shall be brought to or removed from table games and slot machines. No drop box or bill validator canister shall be brought to or removed from a table game, slot machine or other electronic device at other than the time specified in the casino operator licensee's procedures, except with the commission's approval.
- (B) Transportation of table game drop boxes shall be performed by a minimum of two licensed employees, one of whom shall be a member of the security department and the other a table games shift supervisor. The surveillance department shall monitor the process.
- (C) Table game drop box removal shall be performed, at a minimum, once per day, except for any day where no casino gaming is conducted or otherwise offered or provided at the casino facility. However, the commission may require that table game drop boxes be removed more frequently. All locked table game drop boxes shall be removed, and a separate empty drop box shall be placed on each table in a continuous process. Upon removal from the tables, table game drop boxes shall be transported in a locked trolley directly to the count room and locked in a secure manner until the count takes place.
- (D) When not in use, empty table game drop boxes shall be stored in a locked trolley in the count room or in a secure area as approved by the commission. The involvement of at least two licensed employees from independent departments shall be required to access stored empty table game drop boxes.
- (E) Each table game drop box shall have:
- (1) Permanently imprinted or impressed thereon, a number visible to the surveillance system that indicates the game, table number and day and shall correspond to a permanent number on the gaming table except as provided for emergency drops in paragraph (J) of this rule;
 - (2) An opening through which currency, coins, chips, forms, records and documents can be inserted into the drop box that shall automatically lock when the drop box is removed from the table;
 - (3) Two different keys securing the contents of the drop box (content keys) and a separate key to release the drop box from the table (release key). Procedures for the issuance, control and security over the keys shall be in accordance with this chapter and following these additional requirements:
 - (a) Only licensed employees authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release key; however, the count team members may have access to the

release keys during the soft count in order to reset the table game drop boxes; and

(b) Licensed employees authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.

(F) Transportation of slot bill validator canisters shall be performed by a minimum of two licensed employees, one of which shall be a member of the security department and the other a member of the casino accounting department. The surveillance department shall monitor the process.

(G) Bill validator canisters shall be removed at least weekly on specified days and times established by the casino operator licensee on a schedule filed with and approved by the commission. All bill validator canisters shall be replaced by a separate empty slot cash storage box. Upon removal from a slot machine, bill validator canisters shall be transported in a locked trolley directly to the count room and locked in a secure manner until the count takes place.

(H) Each bill validator canister shall meet these requirements:

(1) Have an asset number permanently affixed on the outside of the box that shall be visible to the surveillance system and correspond to the asset number of the slot machine to which it is attached, except as provided for emergency drops in paragraph (J) of this rule;

(2) Have two separate locks securing the contents of the canister that shall be keyed differently from each other;

(3) Have an opening through which currency, coupons and vouchers can be inserted;

(4) Have a mechanical device that prohibits the removal of currency, coupons and vouchers from the slot opening whenever the canister is removed from the slot machine; and

(5) Be fully enclosed, except for the openings as may be required for the operation of the canister.

(I) When not in use, empty bill validator canisters shall be stored in a locked trolley in the count room or in a secure area. The involvement of at least two licensed employees from independent departments shall be required to access stored empty bill validator canisters.

(J) Emergency canisters may be maintained without a permanent number or marking as required above, provided the word "emergency" is permanently imprinted or impressed thereon and, when put into use, are temporarily marked with the number

of the table game or slot machine to which the box is attached.

(K) In lieu of an asset number, a casino operator licensee may develop and maintain a system for assigning a unique identification number to its boxes. The system shall ensure that each box can readily be identified, either manually or by computer when in use.

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Drop box count procedures.

- (A) Each casino operator licensee or applicant's internal controls shall detail the count procedures for drop box counts.
- (B) The bill validator canister and table game drop box count shall be performed by a minimum of three licensed employees, and these employees shall be rotated on a routine basis such that the count team is not consistently the same licensed employees for more than four days per week.
- (C) The count shall be conducted by a count team that is independent of the cashier's cage and of the transactions being reviewed and counted. The reporting lines shall be included in the casino operator licensee's internal control submission. All persons present in the count room during the counting process, except representatives of the commission shall wear as outer garments, only a full-length, one-piece, pocket-less garment with openings only for the arms, feet, and neck. No count person shall:
- (1) Carry into the count room a pocketbook or other container unless it is transparent;
 - (2) Remove his or her hands from or return them to a position on or above the count table unless the backs and palms of his or her hands are first held straight out and exposed to the view of other members of the count team and the surveillance camera; and
 - (3) Be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. At no time during the count shall there be fewer than three licensed employees in the count room until the drop proceeds have been accepted into the cage or main bank/vault accountability.
- (D) Before conducting the count, the casino operator licensee shall ensure that:
- (1) All counting machines are tested to assure accuracy. The test procedures employed shall be conducted by the count team who shall document the process performed. The test documentation shall be signed by all count team members and included in the final count paperwork that is forwarded to the accounting department; and
 - (2) The count team alerts the surveillance department that the count is about to begin.
- (E) All members of the count team shall attest in writing to their participation in the count and the results of their participation.
- (F) All drop proceeds that were counted shall be turned over to a cage cashier who shall be independent of the count team. Before having access to the documentation of the funds counted by the soft count team, the cage cashier shall conduct a bulk count of

the soft count drop and then compare the bulk count to the soft count documentation or a transfer sheet. All differences shall be reconciled before the cage cashier and count team leave the count room.

(G) The cage cashier shall attest in writing to accepting the funds and transporting the funds to the cashier's cage.

(H) The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a licensed person independent of the cashier's cage department. Alternatively, the count sheet and supporting documents may be adequately secured via a locked canister or other device to which only accounting personnel can gain access until retrieved by the accounting department.

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3772-10-20

Unsecured currency, vouchers, tickets and coupons.

(A) Each casino operator licensee or applicant's internal controls shall detail the procedures for processing unsecured currency, vouchers, tickets, or coupons found inside a bill changer but outside a bill validator canister. Those procedures shall mandate that an accounting department member or slot department member complete a form that includes the following:

(1) The asset number wherein the unsecured currency, voucher, ticket, or coupon was found;

(2) The date the unsecured currency, voucher, ticket, or coupon was found; and

(3) The total value of the unsecured currency, voucher, ticket, or coupon found.

(B) The accounting or slot department member who found the unsecured currency, voucher, ticket, or coupon shall sign the form prepared along with a security department member and transport the unsecured currency, voucher, ticket, or coupon in an envelope to the cashier's cage.

(C) A cage supervisor or main bank cashier upon receipt of the unsecured items shall prepare an unsecured currency, voucher, ticket, or coupon report and date and sign the report.

(D) The unsecured items shall be included in main bank accountability and held for a count team member who shall check with the main bank for unsecured currency, vouchers, tickets, or coupons.

(E) Unsecured currency, vouchers, tickets, or coupons retrieved by the count team shall be included in the bill validator canister count report.

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3772-10-21

Jackpot payouts.

(A) Each casino operator licensee or applicant's internal controls shall detail the procedures for paying jackpots that are not paid directly from a slot machine. The internal controls shall include the following:

- (1) Verification and documentation of the jackpot by an appropriate licensed slot department member, or requirements for detailed information on payout documents that are generated by slot management systems;
- (2) Procedures for submission of a casino operator's jackpot payout two-part form to the cage;
- (3) Procedures to ensure that a patron will receive a copy of any jackpot verification forms before the slot machine's meter or progressive meter is reset;
- (4) Procedures to ensure a supervisor's involvement in payouts over ten thousand dollars;
- (5) Procedures for security escorts for jackpot winning patrons;
- (6) Requirements that the audit department reconcile jackpot payouts; and
- (7) Procedures for processing system overrides or adjustments.

(B) Any annuity jackpot games must be submitted for approval to the commission. If applicable, a casino operator licensee or applicant's internal control plan shall detail the payment of any annuity jackpots. Those plans shall include:

- (1) Procedures for a winning patron to exercise a cash payout option; and
- (2) Procedures for administering any trust agreements created to ensure future cash payments.

(C) Any casino operator licensee offering an annuity jackpot payable over ten or more years may offer a winning patron the option of being paid in a lump-sum, in an amount equal to the present value of the face amount of the jackpot, after applying a discounted rate to future payment as determined to be fair by commission.

(D) Any merchandise payout games must be submitted to the commission for approval. If applicable, each casino operator licensee or applicant's internal control plan shall detail the procedures for merchandise payouts. A casino operator may provide for patrons to receive a cash payment rather than the offered merchandise if approved by the commission.

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3772-10-22**Tips and gratuities.**

- (A) Each casino operator licensee or applicant's internal controls shall detail the procedures for handling tips and gratuities.
- (B) No licensed employee who is acting in a supervisory capacity shall solicit or accept, and no licensed casino gaming employee shall solicit, any tip or gratuity from any player or patron of the casino where he or she is employed. The casino operator licensee shall not permit any practices prohibited by this rule.
- (C) All tips and gratuities allowed to be given to dealers shall be immediately deposited in a transparent locked box reserved for such purpose.
- (D) All tips or gratuities shall be accounted for and placed in a pool for distribution, pro rata among the dealers except that the commission may allow separate procedures for poker dealers not involved in house-banked games.

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3772-10-23**Credit.**

- (A) A licensed casino operator may extend credit to a patron in a commercially reasonable manner considering the patron's finances and in accordance with this rule.
- (B) If a casino operator licensee or applicant chooses to extend credit to patrons, the casino operator licensee or applicant's internal control standards shall detail the procedures for extending credit, including a description of the application process, the identification of employees involved, a requirement for prompt recording of the transactions that impact the patron's credit line, and placement of safeguards on credit extension.
- (C) The casino operator licensee or applicant's internal control standards shall detail the information contained in, the use of, and security for patron credit files. A credit file for each patron shall be prepared before the licensed casino operator's approval of a patron's credit limit and include, at a minimum, the following:
- (1) The patron's name;
 - (2) The patron's address;
 - (3) The patron's telephone number;
 - (4) A copy of the patron's government issued identification;
 - (5) The patron's banking information;
 - (6) The patron's income information;
 - (7) The patron's credit limit, showing how it was established and how the casino operator licensee considered other outstanding total indebtedness;
 - (8) The credit agreement;
 - (9) A listing of all transactions affecting a patron's outstanding indebtedness to the casino operator licensee and its affiliates; and
 - (10) Any other information the commission deems necessary to ensure the reasonableness of the credit extension.
- (D) Before extending credit to a patron, and in accordance with division (D)(10)(f) of section 3772.03 of the Revised Code, a licensed casino operator shall verify that the patron is not participating in the voluntary exclusion program.
- (E) A licensed casino operator shall not extend credit to any patron who has not made a payment on the patron's outstanding credit within a period of thirty days.

(F) Except as otherwise provided in this rule, no licensed casino gaming employee, or any person acting on behalf of or under any arrangement with a licensed casino operator or other person licensed under Chapter 3772. of the Revised Code, shall, in connection with the conduct of casino gaming, extend credit to a patron.

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3772-10-24

Signature requirements.

(A) Each casino operator licensee or applicant's internal controls shall detail the procedures for preparing and maintaining licensed employee signature cards. The signature cards shall contain the following:

- (1) The employee's printed name;
- (2) The employee's license number;
- (3) The employee's handwritten signature and initials;
- (4) The employee's title, department, and employee number;
- (5) The department supervisor's signature authorizing the signature card; and
- (6) The date of signature card.

(B) All signature cards shall be updated immediately upon a change in employee status and shall include the following information:

- (1) The forms that the employee is authorized to sign; and
- (2) The sensitive keys that the employee is authorized to access.

(C) Changes in the signature card file shall be documented by preparation of a form bearing signatures of those authorizing the change to the signature card file.

(D) Unless otherwise authorized by the commission and included in the casino operator licensee or applicant's internal control submission, whenever a signature is required by agency 3772 of the Administrative Code, the signature shall:

- (1) At a minimum be, the signer's first initial, last name, and commission license number;
- (2) Be immediately adjacent to or above the legibly printed, or preprinted title of the signer; and
- (3) Signify that the signer has prepared the forms, records, and documents and/or authorized, observed, and/or participated in a transaction to a sufficient extent to attest to the accuracy of the information recorded thereon, in conformity with the casino operator licensee or applicant's system of internal accounting control.

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3772-10-25

Unclaimed winnings.

- (A) Each casino operator licensee or applicant's internal controls shall detail how the casino facility will process unclaimed winnings. Those plans shall include that any money that is owed to a patron by a casino operator licensee as a result of a gaming transaction shall be subject to Chapter 169. of the Revised Code.
- (B) All dormant unclaimed winnings shall be reported and remitted by the casino operator licensee to the state pursuant to Chapter 169. of the Revised Code. A casino operator licensee or applicant must explain in its internal control submission how the dormant gaming debt will be documented and how the annual report and remittance to the state will be made.
- (C) Each casino operator licensee shall, on or before the twentieth day of each calendar month, report to the commission the total value of the unclaimed winnings owed to its patrons and the total amount of unclaimed winnings that went dormant during the preceding calendar month.

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3772-10-26

Key controls.

(A) Each casino operator licensee or applicant's internal controls shall establish procedures for securing and accurately tracking keys and locks. The key and lock inventory controls shall include procedures for:

(1) Establishing a key custodian who is responsible, along with the casino operator itself, for maintaining the casino operator's keys and locks;

(2) Maintenance of inventory ledgers by identified, authorized personnel for purposes of documenting:

(a) The identification of the key;

(b) Licensed employees who are authorized to use the key;

(c) The requisitioning of keys and locking devices from vendors;

(d) The receipt of blank key stock;

(e) The storage and issuance of keys and locking devices;

(f) Any loss, removal from service, and subsequent replacement of keys and locking devices;

(g) The destruction of keys and locking devices; and

(h) The results of physical inventories;

(3) The storage of duplicate keys and locking devices, including a physical description of any storage location and the identification of authorized personnel in control of such location;

(4) The destruction of keys and locking devices, including documentation detailing in whose presence any destruction shall occur; and

(5) Physical inventories of all keys and locking devices at least once every three months by a licensed employee who would not be acting in an incompatible function.

(B) The plan shall include procedures for securing sensitive keys. Sensitive keys include:

(1) Drop box content keys;

(2) Bill validator canister content keys;

(3) Drop box table slide release keys;

- (4) Drop and bill validator canister reset keys;
- (5) Drop trolley door keys;
- (6) Slot machine access keys;
- (7) Count room door key;
- (8) Card and dice storage room keys (dual access required);
- (9) Table game chip inventory cover key;
- (10) Pit stand keys;
- (11) Keys to areas housing a computer that controls table game progressive payout wager systems;
- (12) The slot management system access key;
- (13) The jackpot or slot re-impressment kiosk keys;
- (14) The self-redemption or bill breaker kiosk keys;
- (15) The change cart key;
- (16) The key for each table game's drop box;
- (17) The key for the table game drop box release;
- (18) The keys for the bill validator and table drop storage cart;
- (19) The key for each table game's chip bank cover;
- (20) The key for each progressive game's controller;
- (21) The key for each progressive game's reset switch;
- (22) The keys for the reserve chip storage;
- (23) The keys for the card and dice storage area;
- (24) The keys for the secondary chip storage area;
- (25) The access door key to any cage, slot bank, or redemption booth;
- (26) The window key to any cage, slot bank, or redemption booth;

- (27) The keys to the vault;
- (28) The keys to the count room; and
- (29) Any key not listed in this paragraph that controls access to any cash or chip storage area.
- (C) If a sensitive key is lost or becomes missing, all locks that the key fits shall be changed immediately.
- (D) Each casino operator licensee or applicant's internal controls shall include the following information:

 - (1) The location of each sensitive key and key box;
 - (2) Each employee or contract job title who is authorized to access the sensitive key boxes;
 - (3) The procedure for issuing and controlling sensitive keys;
 - (4) The sensitive key names, location, and persons authorized to sign out each sensitive key;
 - (5) The location and custodian of each duplicate sensitive key; and
 - (6) Continuous surveillance coverage of each key box.
- (E) If a casino operator licensee chooses to use an automated key control system, the casino operator licensee or applicant's internal control system shall include the following information:

 - (1) A description of the automated system and its configuration, including how access is controlled;
 - (2) The system's ability to provide scheduled and on-demand reports for a complete audit trail of all access, including the following:

 - (a) The identity of the key box;
 - (b) The identity of the keys;
 - (c) The date and time a key was removed;
 - (d) The date and time a key was returned;
 - (e) Any unauthorized attempts to access the key box;

(H) An inventory log of duplicate keys shall be maintained documenting the current issuance, receipt and inventory of all duplicate sensitive keys. The duplicate key inventory log shall include the following information:

(1) The date and time;

(2) The key name that shall be identical to the key name on the sensitive key access list;

(3) The key number;

(4) The number of keys in the beginning inventory;

(5) The number of keys added or removed;

(6) The number of keys in the ending inventory;

(7) The reason for adding or removing keys;

(8) The signatures of the two licensed individuals accessing the key box; and

(9) The signature of the individual receiving the key.

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3772-10-27**Controlled demonstration.**

(A) Each casino operator licensee shall train its licensed employees on its approved internal control plans and shall perform at least one controlled demonstration of its ability to follow its plans before the commission may allow the casino facility to open to the public. If the casino operator licensee does not pass the controlled demonstration, then the commission may require additional controlled demonstrations.

(B) The controlled demonstration shall:

- (1) Be at a date, time and duration set by the executive director;
- (2) Be invitation-only. The licensee shall submit its proposed invitation list for the executive director's approval at least two weeks in advance of the controlled demonstration;
- (3) Use electronic gaming equipment, as defined in rule 3772-9-01 of the Administrative Code, that has been scientifically tested and technically evaluated by a certified independent testing laboratory, including, coin testing and other installation testing, and approved by the commission;
- (4) Use cash or other actual consideration for live gambling;
- (5) Involve at least one casino gaming employee shift change;
- (6) Involve all aspects of the casino facility being open, including restaurants and retail;
- (7) Involve dropping all or part of the gaming floor to ensure proper accounting and security procedures; and
- (8) Meet any other requirements established by the commission.

(C) The casino operator licensee's share of the net win from the controlled demonstration shall go to a charity approved by the commission.

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3772-10-28

Amendments to internal control plans.

(A) No casino operator licensee or applicant may amend its internal control plans without commission approval.

(B) Any casino operator licensee or applicant may submit a written request to the commission for a waiver for one or more of the requirements in this chapter. The request shall be filed with the commission and shall include supporting documentation demonstrating how the proposed internal controls for which the waiver has been requested would meet the requirements of Chapter 3772. of the Revised Code and the rules adopted thereunder.

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