

Rule 3772-10-17 | Accounting controls for the cage, main bank, and redemption kiosks.

- (A) Each casino operator's internal controls ~~must~~shall detail the procedures for operating the cages, main bank, and satellite cages. The procedures ~~must~~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, or satellite cages, and adequate security to provide safety of funds being moved;
 - (4) The recording of perpetual inventory and the reconciliation of physical inventory to that perpetual inventory upon the changing of shifts, and documentation to support such information;
 - (5) The documentation of imprest amounts being transferred upon the changing of shifts, and signatures of the incoming and outgoing cashiers or supervisors; and
 - (6) Adequate key control to assure the security of funds during a shift.
- (B) Any variances in the cages, main bank, or redemption kiosks ~~must,~~shall be documented by the casino operator and a system ~~must~~shall exist to identify variances by each individual cashier or redemption kiosk. If a variance exceeds five hundred dollars, the variance ~~must~~shall be reported to the commission and investigated by the casino operator. The findings of the investigation ~~must~~shall be forwarded to the commission.
- (C) The cage accountability ~~must~~shall be reconciled to the general ledger at least monthly.
- (D) Redemption kiosks will be returned to an imprest amount and ~~must~~shall be reconciled on a schedule as established in the casino operator's internal controls.
- (E) Procedures for redemption kiosk reconciliation, for all types of transactions offered, ~~must~~shall be described in the casino ~~operator's~~operators internal controls and ~~must~~shall include, ~~but are not limited to:~~
- (1) Procedures for removal and counting of all currency and vouchers from the redemption kiosks;
 - (2) Procedures for performing and documenting fills and drops of redemption kiosks; and
 - (3) Procedures for documenting the imprest amount per reconciliation period.
- (F) A trial balance of gaming operation accounts receivable, including the name of the customer and current balance, ~~must~~shall be prepared at least monthly for active, inactive, settled, or written-off accounts. The trial balance of gaming operation accounts receivable ~~must~~shall be

reconciled to the general ledger each month. The reconciliation and any follow up performed ~~mustshall~~ be documented, maintained for inspection, and provided to the commission upon request.

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

~~(H)(G)~~