

CHAPTER 24  
ACCOUNTING AND CASH CONTROL

[491—Chapters 20 to 25, relating to Games of Skill, Chance, Raffles and Bingo, transferred to 481—Chapters 100 to 105, 6/14/89, IAB]

**491—24.1 to 24.9** Reserved.

**491—24.10(99F) Accounting records.**

**24.10(1)** Each licensee shall maintain complete and accurate records of all transactions pertaining to the revenues and costs for each excursion gambling boat.

**24.10(2)** General accounting records shall be maintained on a double entry system of accounting with transactions recorded on an accrual basis.

**24.10(3)** Detailed, supporting, and subsidiary records shall be maintained. These records include, but are not necessarily limited to:

- a.* Statistical game records to reflect drop and win amounts by table for each game, by each excursion day.
- b.* Records of all investments, advances, loans and receivable balances, due to the licensee.
- c.* Records related to investments in property and equipment.
- d.* Records which identify the handle, payout, win amounts and percentages, theoretical win amounts and percentages, and differences between theoretical and actual win amounts and percentages, for each slot machine or video game of chance on a week-to-date, month-to-date, and year-to-date basis.
- e.* Records of all loans and other amounts payable by the licensee.
- f.* Records which identify the purchase, receipt and destruction of gaming chips and tokens.

**491—24.11(99F) Licensee's system of internal control.**

**24.11(1)** Each licensee shall submit to the commission a description of its system of internal procedures and administrative and accounting controls. Such submission shall be made at least 90 days before gaming operations are to commence unless otherwise directed by the administrator.

**24.11(2)** The administrator, or administrator's designee, shall review each submission required by 24.11(1) and shall determine whether it conforms to the requirements of Iowa Code chapter 99F and to these rules or their equivalent and whether the system submitted provides adequate and effective controls for the operations of the licensee. If the administrator finds any insufficiencies, they shall be specified in writing to the licensee, who shall make appropriate alterations. No licensee shall commence gaming operations unless and until such system of controls is approved.

**24.11(3)** Each licensee shall submit to the commission any changes to the system of internal procedures and administrative and accounting controls previously determined to be adequate in all respects at least 15 days before the changes are to become effective unless otherwise directed by the administrator. The proposed changes shall be submitted to the commission and such changes may be approved or disapproved by the administrator. No licensee shall alter its internal controls unless and until such changes are approved.

**24.11(4)** It shall be the affirmative responsibility and continuing duty of each occupational licensee to follow and comply with the licensee's system of internal controls.

**491—24.12(99F) Licensee's organization.**

**24.12(1)** Each licensee shall have a system of internal control that includes the following:

- a.* Administrative control which includes, but is not limited to, the plan of organization and the procedures and records that are concerned with the decision processes leading to management's levels of authorization of transactions.

*b.* Accounting control which includes the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and are consequently designed to provide reasonable assurance that:

(1) Transactions are executed in accordance with management's general and specific authorization which shall include the requirements of this chapter.

(2) Transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and to maintain accountability for assets.

(3) Access to assets is permitted only in accordance with management authorization which shall include requirements of this chapter.

(4) The recorded accountability for assets is compared with existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

**24.12(2)** The licensee's system of internal control shall provide for:

*a.* Competent personnel with integrity and an understanding of prescribed procedures.

*b.* The segregation of incompatible functions so that no employee is in a position to perpetrate and conceal errors or irregularities in the normal course of their duties.

**491—24.13(99F) Records regarding ownership.** Rescinded IAB 8/9/00, effective 9/13/00.

**491—24.14(99F) Forms, records and documents.** Rescinded IAB 8/9/00, effective 9/13/00.

**491—24.15(99F) Standard financial and statistical reports.** Rescinded IAB 8/9/00, effective 9/13/00.

**491—24.16(99F) Retention, storage and destruction of books, records and documents.** Rescinded IAB 2/12/97, effective 3/19/97.

**491—24.17(99F) Firearms—possession within casino.** Rescinded IAB 6/17/98, effective 7/22/98.

**491—24.18(99F) Accounting controls within the cashier's cage.**

**24.18(1)** The assets for which the cage cashiers are responsible shall be maintained on an impress basis. At the end of each shift, the cashiers assigned to the outgoing shift shall record on a cashier's count sheet the face value of each cage inventory item counted and the total of the opening and closing cage inventories and shall reconcile the total closing inventory with the total opening inventory.

**24.18(2)** At the conclusion of gaming activity each day, a copy of the cashiers' count sheets and related documentation shall be forwarded to the accounting department for agreement of opening and closing inventories, agreement of amounts thereon to other forms, records, and documents required by this chapter, and recording of transactions.

**24.18(3)** Each licensee shall place on file with the commission the names of all persons authorized to enter the cashier's cage, those who possess the combination or keys to the locks securing the entrance to the cage and those who possess the ability to operate alarm systems.

**491—24.19(99F) Drop boxes and drop buckets.**

**24.19(1)** Each gaming table in a casino shall have attached to it a metal container known as a "drop box" in which shall be deposited all cash, coupons authorizing chip purchases exchanged with cash for gaming chips and plaques, duplicate fill and credit slips, requests for fill forms, and table inventory forms. Each drop box shall have:

- a.* A lock, the key to which shall be maintained by security to be checked out by the drop crew.
- b.* A separate lock securing the drop box to the gaming tables, the key to which shall be different from each of the keys to locks securing the contents of the drop box.
- c.* A slot opening through which currency, forms, records, and documents can be inserted into the drop box.
- d.* A mechanical device that will close and lock the slot opening upon removal of the drop box from the gaming table.

**24.19(2)** The key utilized to unlock the drop boxes from the gaming tables shall be maintained and controlled by the security department.

**491—24.20(99F) Drop boxes, transportation to and from gaming tables—storage in count room.**

**24.20(1)** Each licensee shall place on file with the commission a schedule setting forth the specific times at which the drop boxes will be brought to or removed from the gaming tables.

**24.20(2)** All drop boxes removed from the gaming tables shall be transported by one security department member and one casino supervisor directly to, and secured in, the count room or on a secure area on the boat until they can be transferred to the count room.

**24.20(3)** Drop boxes, when not in use, may be stored on the gaming tables provided that there is adequate security, as approved by the commission. If adequate security is not provided during this time, the drop boxes shall be stored in the count room or an enclosed storage cabinet.

**491—24.21(99F) Procedure for accepting cash at gaming tables.** Whenever cash is presented by a patron at a gaming table in exchange for gaming chips, the following procedures and requirements shall be observed:

**24.21(1)** The cash shall be spread on the top of the gaming table by the dealer or boxperson accepting it in full view of the patron who presented it and the casino supervisor assigned to such gaming table.

**24.21(2)** The cash value amount shall be verbalized by the dealer or boxperson accepting it in a tone of voice calculated to be heard by the patron and the casino supervisor assigned to such gaming table.

**24.21(3)** Immediately thereafter, the cash shall be taken from the top of the gaming table and placed by the dealer or boxperson into the drop box attached to the gaming table.

**491—24.22(99F) Procedure for distributing gaming chips to gaming tables.**

**24.22(1)** A request for fill (“request”) shall be prepared by an individual approved by the administrator to authorize the preparation of a fill slip (“fill”) for the distribution of gaming chips to gaming tables. The request shall be a two-part form, and access to the request shall, prior to use, be restricted to authorized users.

**24.22(2)** On the original and duplicate request, the following information shall be recorded:

- a.* The date and time, or shift, of preparation.
- b.* The denomination of gaming chips to be distributed to the gaming tables.
- c.* The total amount of each denomination of gaming chips to be distributed to the gaming tables.
- d.* The game and table number to which the gaming chips are to be distributed.
- e.* The signature of the casino supervisor.

**24.22(3)** After preparation of the request the original copy of such request shall be transported directly to the cashier's cage.

**24.22(4)** The duplicate copy of the request shall be placed by the dealer or boxperson in public view on the gaming table to which the gaming chips are to be received. Such duplicate request shall not be removed until the chips are received, at which time the request and fill are deposited in the drop box.

**24.22(5)** If fills are computer-prepared and the input data required for preparation complies with 24.22(2), subrules 24.22(3) and 24.22(4) may be ignored.

**24.22(6)** A fill shall be prepared by a cashier.

**24.22(7)** Fills shall be serially prenumbered forms, each series of fills shall be used in a sequential order, and the series numbers of all fills received by a casino shall be accounted for by employees with no incompatible functions. All original and duplicate void fills shall be marked "void" and shall require the signature of the preparer.

**24.22(8)** For boats in which fills are manually prepared, the following procedures and requirements shall be observed:

*a.* Each fill form shall be a three-part form, and shall be inserted in a locked dispenser that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser.

*b.* Access to the triplicates shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of fills, placing fills in the dispenser, and removing from the dispenser, each day, the triplicates remaining therein. These employees shall have no incompatible functions.

**24.22(9)** For boats in which fills are computer-prepared, each series of fills shall be a two-part form, and shall be inserted in a printer that will simultaneously print an original and a duplicate and store, in machine-readable form, all information printed on the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation of a fill.

**24.22(10)** On original, duplicate, and triplicate copies of the fill, or in stored data, the preparer shall record the following information:

- a.* The denomination of the gaming chips being distributed.
- b.* The total amount of each denomination of gaming chips being distributed.
- c.* The total amount of all denominations of gaming chips being distributed.
- d.* The game and table number to which the gaming chips are being distributed.
- e.* The date and shift during which the distribution of gaming chips occurs.
- f.* The signature of the preparer or, if computer-prepared, the identification code of the preparer.

**24.22(11)** The time of preparation of the fill shall be recorded on the original and duplicate upon preparation.

**24.22(12)** All gaming chips distributed to the gaming tables from the cashier's cage shall be transported to the gaming tables from the cashier's cage by a security department member who shall compare the request to the fill and sign the original copy of the request, maintained at the cashier's cage, before transporting the gaming chips and the original and duplicate copies of the fill signatures.

**24.22(13)** Signatures attesting to the accuracy of the information contained on the fills shall be of the following personnel at the following times:

The original and the duplicate.

- a.* The cashier upon preparation.
- b.* The security department member transporting the gaming chips to the gaming table upon receipt from the cashier of gaming chips to be transported.
- c.* The dealer or boxperson assigned to the gaming table upon receipt at such table from the security department member of gaming chips at such table.
- d.* The casino supervisor assigned to the gaming table upon receipt of the gaming chips at such table.

**24.22(14)** Upon meeting the signature requirements as described in 24.22(13), the security department member that transported the gaming chips and the original and duplicate copies of the fill to the table shall observe the immediate placement by the dealer or boxperson of the original fill and the duplicate request in the drop box attached to the gaming table to which the gaming chips were transported and return or observe the return of the duplicate fill to the cashier's cage where the duplicate fill and original request shall be maintained together and controlled by the cashier.

**24.22(15)** The original and duplicate void fills, void and error reports, fill requests, and the original fill slip, maintained and controlled in conformity with 24.22(14), shall be forwarded using one of the following alternatives:

- a.* Forwarded to the accounting department for agreement with the duplicate fill and duplicate request, and the original and duplicate fill shall be forwarded to the accounting department for agreement, on a daily basis, with the triplicate or stored data.
- b.* Forwarded to the accounting department for agreement, on a daily basis, with the duplicate fill and duplicate request removed from the drop box and the triplicate or stored data.

**491—24.23(99F) Procedure for removing gaming chips from gaming tables.**

**24.23(1)** A request for credit ("request") shall be prepared by a casino supervisor, or a casino clerk, to authorize the preparation of a credit slip ("credit") for the removal of gaming chips from gaming tables to the cashier's cage. The request shall be a two-part form and access to such form shall, prior to use, be restricted to casino supervisors and casino clerks.

**24.23(2)** On the original and the duplicate request, the following information shall be recorded:

- a.* The date and time, or shift, of preparation.
- b.* The denomination of gaming chips to be removed from the gaming table.
- c.* The total amount of each denomination of gaming chips to be removed from the gaming table.
- d.* The game and table number from which the gaming chips are to be removed.
- e.* The signature of the casino supervisor and dealer or boxperson assigned to the gaming table from which the gaming chips are to be removed.

**24.23(3)** Immediately upon preparation of a request and transfer of gaming chips to a security department member, a casino supervisor shall obtain on the duplicate the signature of the security department member to which the gaming chips were transferred and the dealer or boxperson shall place the duplicate request in public view on the gaming table from which the gaming chips were removed and such request shall not be removed until a credit is received from the chip bank at which time the request and credit are deposited in the drop box.

**24.23(4)** The original request shall be transported directly to the cashier's cage by the security department member who shall at the same time transport the gaming chips removed from the gaming table.

**24.23(5)** Credit shall be prepared by a chip bank cashier or, if computer-prepared, by a chip bank cashier, a casino supervisor, or a casino clerk whenever gaming chips are returned from the gaming tables to the cashier's cage.

**24.23(6)** Credits shall be serially prenumbered forms, each series of credits shall be used in sequential order, and the series numbers of all credits received by a casino shall be accounted for by employees with no incompatible functions. All original and duplicate void credits shall be marked "void" and shall require the signature of the preparer.

**24.23(7)** For boats in which credits are manually prepared, the following procedures and requirements shall be observed:

*a.* Each series of credits shall be a three-part form and shall be inserted in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser.

*b.* Access to the triplicates shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of credit, placing credits in the dispensers, and removing from the dispensers, each day, the triplicates remaining therein. These employees shall have no incompatible functions.

**24.23(8)** For boats in which credits are computer-prepared, each series of credits shall be a two-part form and shall be inserted in a printer that will simultaneously print an original and a duplicate and store, in machine-readable form, all information printed on the original and duplicate and discharge in the cashier's cage the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation of a credit.

**24.23(9)** On originals, duplicates, and triplicates, or in stored data, the preparer shall record the following information:

*a.* The denomination of the gaming chips being returned.

*b.* The total amount of each denomination of gaming chips being returned.

*c.* The total amount of all denominations of gaming chips being returned.

*d.* The game and table number from which the gaming chips are being returned.

*e.* The date and shift during which the removal of gaming chips occurs.

*f.* The signature of the preparer or, if computer-prepared, the identification code of the preparer.

**24.23(10)** The time of preparation of the credit shall be recorded on the original and duplicate upon preparation.

**24.23(11)** Signatures attesting to the accuracy of the information contained on the credits shall be of the following personnel at the following times:

The original and the duplicate.

- a. The chip bank cashier upon preparation.
- b. The security department member returning the gaming chips to the cashier's cage.
- c. The dealer or boxperson assigned to the gaming table upon receipt at such table from the security department member.

- d. The casino supervisor assigned to the gaming table upon receipt at such table.

**24.23(12)** Upon meeting the signature requirements as described in 24.23(11), the security department member must return the original and duplicate copies of the credit to the gaming table or an individual approved by the administrator. The individual receiving the original and duplicate copies of the credit shall observe the immediate placement by the dealer or boxperson of the duplicate credit and request in the drop box attached to the gaming table from which the gaming chips were removed. The security department member or the pit clerk shall expeditiously return the original credit to the cashier where the original credit and request shall be maintained and controlled by employees independent of the casino department.

**24.23(13)** The original and duplicate of void credit, and the original request for credit, maintained and controlled in conformity with 24.23(12), shall be forwarded using one of the following alternatives:

- a. Forwarded to the count team for agreement with the duplicate credit and the duplicate request removed from the drop box, after which the requests and the original and duplicate credit shall be forwarded to the accounting department for agreement, on a daily basis, with the triplicate or stored data.
- b. Forwarded to the accounting department for agreement, on a daily basis, with the duplicate credit and the request removed from the drop box and the triplicate or stored data.

#### **491—24.24(99F) Procedure for closing gaming tables.**

**24.24(1)** Whenever a gaming table is dropped, or closed at the end of a day, the gaming chips remaining at the gaming table shall be counted by the dealer or boxperson assigned to the gaming table and observed by a casino supervisor assigned to the gaming table.

**24.24(2)** The gaming chips counted shall be recorded on a table inventory slip by the casino supervisor assigned to the gaming table.

**24.24(3)** The table inventory slips shall be two-part forms and on the original copy of the slip ("closer") and the duplicate of the slip ("opener"), the casino supervisor shall record the following:

- a. The date and identification of the shift ended.
- b. The game and table number.
- c. The total value of each denomination of gaming chips remaining at the gaming table.
- d. The total value of all denominations of gaming chips remaining at the gaming table.

**24.24(4)** Signatures attesting to the accuracy of the information recorded on the table inventory slips at the time of closing gaming tables shall be of the dealer or boxperson and the casino supervisor assigned to the gaming table who observed the dealer or boxperson count the contents of the table inventory.

**24.24(5)** Upon meeting the signature requirements described in 24.24(4), the closer shall be deposited in the drop box attached to the gaming table immediately prior to the closing of the table.

**24.24(6)** Upon meeting the signature requirements described in 24.24(4), the opener and the gaming chips remaining at the table shall be placed in a container, which shall then be locked.

**491—24.25(99F) Count room—characteristics.**

**24.25(1)** Each casino shall have a room or rooms specifically designated for counting the contents of drop boxes and drop buckets which shall be known as the “count room.”

**24.25(2)** The count room shall be designed and constructed to provide maximum security for materials housed in and the activities conducted therein.

The security department shall establish a sign-out procedure for all count room keys. An alarm device shall be connected to the entrance of the count room that causes a signaling to the monitors of the closed circuit television system and to the commission office on the boat whenever the door to the count room is opened.

**24.25(3)** Located within the soft count room shall be a table constructed of clear glass or similar material for the emptying, counting and recording of the contents of drop boxes which shall be known as the soft “count table.”

**491—24.26(99F) Procedure for opening, counting and recording contents of drop boxes.**

**24.26(1)** Each licensee shall place on file with the commission the specific times during which the contents of drop boxes removed from gaming tables are to be counted and recorded.

**24.26(2)** The opening, counting and recording of the contents of drop boxes shall be performed in the presence of a gaming official or videotaped by employees with no incompatible functions (“count team”). To gain entrance to a count room, the gaming official shall present an official identification card containing photograph issued by the commission.

**24.26(3)** All persons present in the count room during the counting process, unless expressly exempted by the administrator, shall wear as outer garments only a full-length, one-piece, pocketless garment with openings only for the arms, feet, and neck that extends over any footwear.

**24.26(4)** Persons shall not:

- a. Carry a pocketbook or other container, unless it is transparent.
- b. Remove their hands from or return them to a position on or above the count table unless the backs and palms of the hands are first held straight out and exposed to the view of other members of the count team and the closed circuit television camera.

**24.26(5)** Procedures and requirements for conducting the count shall be the following:

- a. Immediately prior to counting the contents of the drop boxes, the doors to the count room shall be locked and no person shall be permitted to enter or leave the count room, except during an emergency or on scheduled breaks, until the entire counting, recording and verification process is completed.
- b. As each drop box is placed on the count table, one count team member shall verbalize in a tone of voice to be heard by all persons present and to be recorded by the audio recording device, the game, table number and shift marked thereon for drop boxes.
- c. The contents of each drop box shall be emptied on the count table and either manually counted separately on the count table or counted on an approved currency counting machine located in a conspicuous location on, near or adjacent to the count table which procedures shall at all times be conducted in full view of the closed circuit television cameras located in the count room.
- d. Immediately after the contents of a drop box are emptied onto the count table, the inside of the drop box shall be held up to the full view of a closed circuit television camera and shall be shown to at least one other count team member and the commission auditor to ensure all contents of the drop box have been removed, after which the drop box shall be locked and placed in the storage area for drop boxes.

*e.* The contents of each drop box shall be separated by a count team member into separate stacks on the count table by denominations of coin and currency and by type of form, record or document except that a machine may be used to automatically sort currency by denomination.

*f.* Each denomination of coin and currency shall be counted separately by one count team member who shall place individual bills and coins of the same denomination on the count table in full view of a closed circuit television camera after which the coin and currency shall be counted by a second count team member who is unaware of the result of the original count and who, after completing this count, shall confirm the accuracy of the total, either orally or in writing, with that reached by the first count team member except that the commission may permit a licensee to perform an aggregate count by denomination of all currency collected in substitution of the second count by drop box if the commission is satisfied that the original count is being performed automatically by a machine that counts and automatically records the amount of currency and that the accuracy of the machine has been suitably tested and proven.

*g.* As the contents of each drop box are counted, one count team member shall record on a master game report or supporting documents by game, table number and shift the following information:

- (1) The amount of each denomination of currency counted.
- (2) The amount of all denominations of currency counted.
- (3) The amount of coin counted.
- (4) The total amount of currency and coin counted.
- (5) The amount of the opener.
- (6) The amount of the closer.
- (7) The serial number and amount of each fill.
- (8) The amount of all fills.
- (9) The serial number and amount of each credit.
- (10) The amount of all credits.
- (11) The win or loss.
- (12) Rescinded IAB 6/8/94, effective 5/20/94.

*h.* After the contents of each drop box are counted and recorded, one member of the count team shall record by game on the master game report the total amounts of currency and coin table inventory slips, fills, credits and win or loss together with such additional information as may be required on the master game report by the commission or the establishment.

*i.* Notwithstanding the requirements of 24.26(5)“*g*” and “*h*” if the licensee’s system of internal accounting control provides for the recording on the master game report or supporting documents of fills, credits, and table inventory slips by cashiers prior to commencement of the count a count team member shall compare for agreement the totals of the amounts recorded thereon to the fills, credits, table inventory slips removed from the drop boxes.

*j.* Notwithstanding the requirements of 24.26(5)“*g*” and “*h*” if the licensee’s system of internal accounting control provides for the count team functions to be conducted only by accounting department employees with no incompatible functions they shall perform all other counting, recording and comparing duties herein.

*k.* After preparation of the master game report each count team member shall sign the appropriate report attesting to the accuracy of the report.

**24.26(6)** Procedures and requirements at the conclusion of the count for each gaming shift shall be the following:

*a.* All cash removed from the drop boxes or slot cash storage boxes shall be immediately presented in the count room by a count team member to a cashier who, prior to having access to the information recorded on the master game report and in the presence of a count team member, shall recount either manually or mechanically the cash received and attest by signature on the master game report, if applicable, the amount of cash received, after which the cashier and one count team member will sign the reports indicating the fact that both the cashier and count team have agreed on the total amount of cash counted.

*b.* After the master game report has been signed, and the requests for fills, the fills, the request for credits, the credits, and the table inventory slips removed from drop boxes have been attached to the master game report, it shall be transported directly to the accounting department and shall not be available to any cashier's cage personnel, or shall be maintained in a locked place until they can be delivered to the accounting department.

*c.* If the licensee's system of internal accounting control does not provide for the forwarding from the cashier's cage of the originals of the fills, credits, requests for credit and requests for fills directly to the accounting department, the originals of all such slips recorded or to be recorded on the master game report shall be transported from the count room directly to the accounting department.

**24.26(7)** The originals and copies of the master game report, requests for fills, fills, requests for credit, credits, table inventory slips and the test receipts from the currency counting equipment shall on a daily basis in the accounting department be:

*a.* Compared for agreement with each other on a test basis if the originals are received from the count room by persons with no recording responsibilities and if applicable to triplicates or stored data.

*b.* Reviewed for the appropriate number and propriety of signatures on a test basis.

*c.* Accounted for by series numbers if applicable.

*d.* Tested for proper calculation, summarization and recording.

*e.* Subsequently recorded.

*f.* Maintained and controlled by the accounting department as a permanent accounting record.

**491—24.27(99F) Slot machines—keys.**

**24.27(1)** Each slot machine located in a casino shall have the following slot token containers:

*a.* A container, known as a payout reserve container ("hopper") in which slot tokens are retained by the slot machine to automatically pay jackpots.

*b.* A container known as a drop bucket to collect slot tokens that are retained by the slot machine and not used to make change or automatic jackpot payouts. Each drop bucket shall be identified at time of removal by a number corresponding to the casino number of the slot machine from which removed.

**24.27(2)** The drop bucket of each slot machine shall be housed in a locked compartment separate from any compartment of the slot machine.

**24.27(3)** The key to the compartment securing the drop bucket shall be maintained and controlled by the security department in a secure area within the security department, access to which may be gained only by a security supervisor. The security department shall establish a sign-out procedure for all keys removed from the security department.

**24.27(4)** Keys to each slot machine or any device connected thereto which may affect the operation of the slot machine with the exception of the keys to the compartment housing the drop bucket shall be maintained in a secure place and controlled by the slot department.

**491—24.28(99F) Slot machines—identification—signs—meters.**

**24.28(1)** Unless otherwise authorized by the administrator, each slot machine in a casino shall have the following identifying features:

- a.* A manufacturer's serial number in conformity with regulations on slot machines.
- b.* A casino number at least two inches in height permanently imprinted, affixed or impressed on the outside of the machine, so that the number may be observed by the surveillance camera.
- c.* A display located conspicuously on the slot machine that automatically illuminates when a player has won a jackpot not paid automatically and totally by the slot machine and which advises the player to see an attendant to receive full payment.
- d.* A display on the front of the slot machine that clearly represents its rules of play, character combinations requiring payouts, and the amount of the related payouts. In addition, a licensee shall display on the slot machine a clear description of any merchandise or thing of value offered as a payout including the cash equivalent value of the merchandise or thing of value offered, the dates the merchandise or thing of value will be offered if the licensee establishes a time limit upon initially offering the merchandise or thing of value and the availability or unavailability to the patron of the optional cash equivalent value.
- e.* A mechanical, electrical or electronic device that automatically precludes a player from operating the slot machine after winning a jackpot requiring a manual payout. The device must require an attendant to reactivate the machine.
- f.* A light on the pedestal above the slot machine that automatically illuminates when the door to the slot machine, or any devices connected which may affect the operation of the slot machine, is opened.

**24.28(2)** Each slot machine in a casino shall have such test connections as may be specified and approved by the administrator for the on-site inspection, examination and testing of such machine.

**24.28(3)** Each slot machine in a casino shall have devices, equipment, features and capabilities as may be required by the commission for that particular model of slot machine after the prototype model is approved by the commission.

**491—24.29(99F) Jackpot payouts.**

**24.29(1)** Whenever a patron wins a jackpot that is not totally and automatically paid directly from the slot machine, a cashier shall prepare a jackpot payout slip ("payouts").

**24.29(2)** Payouts shall be serially prenumbered forms, each series of payouts shall be used in sequential order and the series of numbers of all payouts received by a casino shall be accounted for by employees independent of the cashier's cage and the slot department. All original and duplicate void payouts shall be marked "void" and shall require the signature of the preparer. Notwithstanding the above, a serially prenumbered combined jackpot payout/hopper fill form may be utilized as approved by the administrator provided that the combined form shall be used in a manner which otherwise complies with the procedures and requirements established by this rule.

**24.29(3)** For establishments in which payouts are manually prepared the following procedures and requirements shall be observed:

- a.* Each series of payouts shall be a three-part form and shall be inserted in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser and that will discharge the original and duplicate while the triplicate remains in a continuous unbroken form in the dispenser.

*b.* Access to the triplicates shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of payouts, placing payouts in the dispenser and removing from the dispenser each day the triplicates remaining therein. These employees shall have no incompatible functions.

**24.29(4)** For establishments in which payouts are computer-prepared, each series of payouts shall be a two-part form and shall be inserted in a printer that will simultaneously print an original and a duplicate and store in a machine-readable form all information printed on the original and duplicate and discharge the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after the preparation of a payout.

**24.29(5)** On originals, duplicates, triplicates or in stored data the preparer shall record the following information:

- a.* The casino number of the slot machine on which the jackpot was registered.
- b.* The winning combination of reel characters constituting the jackpot.
- c.* The date and shift during which the jackpot occurred.
- d.* The amount to be paid from cashier's cage or slot booth funds.
- e.* The slot booth number if applicable from which the amount is to be paid.
- f.* The signature or, if computer-prepared, identification code of the preparer.

**24.29(6)** The time of preparation of the payouts shall be recorded on the original and duplicate upon preparation.

**24.29(7)** All remuneration paid to a patron as a result of winning a jackpot shall be:

- a.* Distributed by the cashier directly to the patron.
- b.* Disbursed by cashier to a slot attendant or slot supervisor and, if the jackpot is \$1,200 or more, to a slot supervisor who shall transport the winnings directly to the patron.

**24.29(8)** Signatures attesting to the accuracy of the information contained on the original shall be of the following personnel at the following times:

- a.* The original:
  - (1) The cashier upon preparation.
  - (2) A slot attendant or supervisor after observing the reel characters of the slot machine or, if the jackpot is \$1,200 or more, a supervisor after observing the reel characters of the slot machine.
  - (3) Rescinded IAB 8/17/94, effective 9/21/94.
- b.* The duplicate:
  - (1) The slot cashier upon preparation.
  - (2) A slot attendant or supervisor after observing the reel characters of the slot machine or, if the manual jackpot is \$1,200 or more, a supervisor after observing the reel characters of the slot machine.
  - (3) The shift manager after observing the reel characters of the slot machine if the amount of the jackpot is in excess of \$10,000.
  - (4) The security department member who observes the payout.

**24.29(9)** Upon meeting the signature requirements as described in 24.29(8) "a" and "b," the security department members shall maintain and control the duplicate and the cashier shall maintain and control the original.

**24.29(10)** At the end of the gaming activity each day the original and duplicate of the jackpot payout slip shall be forwarded as follows:

- a.* The original shall be forwarded to the accounting department for agreement with the triplicate or stored data.

*b.* The duplicate jackpot payout slip shall be forwarded directly to the accounting department for recording on the slot win sheet and for agreement with the meter reading stored on the slot meter sheet and agreement with the triplicate or stored data.

**24.29(11)** Prior to payment of a jackpot in excess of \$100,000, a commission representative shall conduct an investigation, including a verification check of game-related storage media, on the slot machine or video game of chance where the jackpot occurred and has the authority to withhold or require the award of any jackpot, in writing, when conditions indicate that action is warranted.

**491—24.30(99F) Procedure for filling payout reserve containers of slot machines.**

**24.30(1)** Whenever a slot supervisor, attendant or mechanic requests to fill a payout reserve container (“hopper”) of a slot machine, a cashier shall prepare a hopper fill slip (“hopper fills”).

**24.30(2)** Hopper fills shall be serially prenumbered forms, each series of hopper fills shall be used in sequential order and the series numbers of all hopper fills received by a casino shall be accounted for by employees independent of the cashier’s cage and the slot department. All originals and duplicate void hopper fills shall be marked “void” and shall require the signature of the preparer. A serially prenumbered combined jackpot payout/hopper fill form may be utilized as approved by the commission provided that the combined form shall be used in a manner which otherwise complies with the procedures and requirements established by this rule.

**24.30(3)** For establishments in which hopper fills are manually prepared, the following procedures and requirements shall be observed:

*a.* Each series of hopper fills shall be a three-part form and shall be inserted in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser and that will discharge the original and duplicate while the triplicate remains in a continuous unbroken form in the dispenser.

*b.* Access to the triplicates shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of hopper fills, placing hopper fills in the dispensers and removing from the dispensers the triplicates remaining therein. These employees shall have no incompatible functions.

**24.30(4)** For establishments in which hopper fills are computer-prepared, each series of hopper fills shall be a two-part form and shall be inserted in a printer that will simultaneously print an original and a duplicate and store in a machine-readable form all information printed on the original and duplicate and discharge the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after the preparation of a hopper fill.

**24.30(5)** On originals, duplicates and triplicates or in stored data the preparer shall record the following information:

- a.* The casino number of the slot machine to which the tokens are to be distributed.
- b.* The date and shift during which the tokens are distributed.
- c.* The denomination of tokens to be distributed.
- d.* The amount of tokens to be distributed.
- e.* The signature or, if computer-prepared, identification code of the preparer.

**24.30(6)** The time of preparation of the hopper fill shall be recorded on the original and duplicate upon preparation.

**24.30(7)** All tokens distributed to a slot machine shall be transported directly to the slot machine by a security department member or supervisor who shall at the same time transport the duplicate hopper fill for signature. The security department member or supervisor shall observe the deposit of the tokens in the slot machine and the closing and locking of the slot machine by the slot mechanic or slot attendant before obtaining the signature of the slot mechanic or slot attendant on the duplicate copy of the hopper fill.

**24.30(8)** A slot mechanic who participates in hopper fill transactions shall inspect the slot machine and determine if the empty hopper resulted from a machine malfunction. If the empty hopper is a result of machine malfunction, the slot mechanic will repair the machine before play of the machine is resumed.

**24.30(9)** Signatures attesting to the accuracy of the information contained on the hopper fill shall be of the following personnel at the following times:

*a.* The original:

(1) The cashier upon preparation.

(2) The security department member transporting the tokens to the slot machine upon receipt from the cashier of the tokens to be transported.

*b.* The duplicate:

(1) The cashier upon preparation.

(2) The security department member transporting the tokens to the slot machine upon receipt from the cashier of tokens to be transported.

(3) The slot mechanic or attendant after depositing the tokens in the slot machine and closing and locking the slot machine.

**24.30(10)** Upon meeting the signature requirements as described in 24.30(9) “*a*” and “*b*,” the security department member shall maintain and control the duplicate and the cashier shall maintain and control the original.

**24.30(11)** At the end of the gaming activity each day, the original and duplicate hopper fill slip shall be forwarded as follows:

*a.* The original hopper fill slip shall be forwarded to the cage. Once per day they will be forwarded to the accounting department for agreement with the triplicate or stored data.

*b.* The duplicate hopper fill slip shall be forwarded directly to the accounting department for recording on the slot win sheet for agreement with the meter readings recorded on the slot meter sheet and agreement with the triplicate or stored data.

**491—24.31(99F) Slot count—procedure for counting and recording contents of drop buckets.**

**24.31(1)** Each licensee shall file with the commission the specific times and procedures for removing and counting the contents of slot drop buckets.

**24.31(2)** The counting and recording of the contents of slot drop buckets shall be performed in the presence of a gaming official or videotaped by employees with no incompatible function (“count team”). To gain entrance to a count room, gaming officials shall present an official identification card containing a photograph issued by the commission.

**24.31(3)** All persons present in the count room during the counting process, unless expressly exempted by the administrator, shall wear as outer garments only a full-length, one-piece, pocketless garment with openings only for the arms, feet and neck.

**24.31(4)** No persons present shall carry a pocketbook or other container into the count room unless it is transparent.

**24.31(5)** Immediately prior to counting the contents of the drop buckets, the doors to the count room shall be locked and no person shall be permitted to enter or leave the count room except during an emergency or breaks as scheduled until the entire counting, recording and verification process is completed.

**24.31(6)** Immediately prior to the commencement of the count, one count team member shall notify the person assigned to the surveillance room that the count is about to begin, after which such person shall make a video recording with the time and date inserted thereon of the entire counting process.

**24.31(7)** Coin shall not be removed from the slot count room after commencement of the count until the coin has been recounted and accepted by a cashier.

**24.31(8)** Procedures and requirements at the conclusion of the count shall be the following:

*a.* The wrapped tokens removed from the drop bucket shall be counted in the count room in the presence of a count team member by a cashier prior to the recording of information on the slot drop sheet. The cashier shall attest by signature on the slot drop sheet to the accuracy of the amount of tokens received from the slot machines; after which a count team member shall sign the slot drop sheet evidencing the fact that both the cashier and count team have agreed on the total amount of tokens counted. The tokens thereafter shall remain in the custody of cashiers.

*b.* The slot drop sheet and supporting documents shall be transported directly to the accounting department or to locked storage until accounting representatives are available and shall not be available except for signing to any cashier's cage or slot personnel.

*c.* The preparation of the slot drop sheet shall be completed by accounting department employees as follows:

(1) Compare for agreement for each slot machine the dollar value of tokens counted to the drop meter reading.

(2) Record for each machine the hopper fills to each slot machine.

(3) Record for each slot machine the payouts and compare for agreement payouts to the manual jackpot meter reading recorded on the slot meter sheet.

(4) Calculate and record the win or loss for each slot machine.

(5) Explain and report for corrections of apparent meter malfunctions to the slot department all significant differences between meter readings and amounts recorded.

(6) Calculate statistics by slot machine.

*d.* The slot drop sheet, the slot meter sheet, payouts and hopper fills shall be:

(1) Compared for agreement with each other and to triplicates or stored data on a test basis.

(2) Reviewed for the appropriate number and propriety of signatures on a test basis.

(3) Accounted for by series numbers.

(4) Tested for proper calculation, summarization and recording.

(5) Subsequently recorded.

(6) Maintained and controlled by accounting department employees.

**491—24.32(99F) Computer recording requirements and monitoring of slot machines.**

**24.32(1)** A licensee will have a computer connected to slot machines in the casino to record and monitor the activities of such machine.

**24.32(2)** The computer required by 24.32(1) shall be designed and operated to automatically perform the function relating to slot machine meters in the casino as follows:

*a.* Record the number and total value of tokens placed in the slot machine for the purpose of activating play.

*b.* Record the number and total value of tokens in the drop bucket of the slot machines.

*c.* Record the number and total value of slot tokens, cash or chips to be paid manually as the result of a jackpot.

**24.32(3)** The computer shall store in machine-readable form all information required by 24.32(2) and such stored data shall not be susceptible to change or removal by any personnel prior to submission to the central commission office.

These rules are intended to implement Iowa Code chapter 99D and chapter 99F as amended by 1994 Iowa Acts, House File 2179.

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## CHAPTER 25 RIVERBOAT OPERATION

[491—Chapters 20 to 25, relating to Games of Skill, Chance, Raffles and Bingo, transferred to 481—Chapters 100 to 105, 6/14/89 IAB]

Rescinded IAB 8/9/00, effective 9/13/00