RA 26-209

RACING AND GAMING COMMISSION[491]

Regulatory Analysis

Notice of Intended Action to be published: 491—Chapter 12
"Accounting and Cash Control"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 99D.7, 99D.9, 99D.13, 99F.4, 99F.4A, 99F.4B, 99F.5, and 99F.7

State or federal law(s) implemented by the rulemaking: Iowa Code chapters 99D and 99F

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

August 25, 2026 9 a.m.	6200 Park Avenue, Suite 100 Des Moines, Iowa
August 25, 2026 2 p.m.	6200 Park Avenue, Suite 100 Des Moines, Iowa

Public Comment

Any interested person may submit written comments concerning this Regulatory Analysis, which must be received by the Iowa Racing and Gaming Commission (Commission) no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Barb Blake
Iowa Racing and Gaming Commission
6200 Park Avenue, Suite 100
Des Moines, Iowa 50321
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Purpose and Summary

In accordance with Executive Order 10, the Commission is reviewing all its rules prior to the agency review date of December 31, 2026.

Chapter 12 of the Commission's rules establishes accounting and cash control standards for facility licensees, including for table and slot drops and for counting the money the casino takes in. Chapter 12 also sets requirements for facilities' internal controls, which are detailed procedures the facility must follow to address any number of scenarios ranging from routine to emergency.

The proposed rulemaking consolidates, reduces, or eliminates some language from the chapter in accordance with Executive Order 10. For example, the proposed rulemaking removes references to hopper fills, which are an outdated procedure involving physical coins or tokens placed inside slot machines to be automatically dispensed when a player wins. Modern slot machines accept paper currency and utilize tickets rather than relying on physical coins or tokens. Therefore, language referring to hopper fills is proposed for removal.

Relatedly, the review under Executive Order 10 revealed that some provisions in Chapter 12 were unintentionally narrow and difficult to comply with. Some of these provisions have been revised to allow easier compliance in areas such as jackpot kiosks and slips stored in secure dispensers. In most instances, the proposed rulemaking allows licensees to seek approval for any individual method of compliance by submitting internal controls that are subject to Commission review.

In addition, the proposed rulemaking includes a few new provisions related to internal controls and other cash control or accounting procedures. For example, the proposed rulemaking includes a provision requiring internal controls to include procedures related to table game tournament chips. A similar rule currently exists in 491—Chapter 11, and the content of that rule is proposed to be moved from there to new Chapter 12.

Even with the new provisions, the proposed rulemaking results in a net reduction in word count and restrictive terms compared to the current version of the chapter.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**

- **Classes of persons that will bear the costs of the proposed rulemaking:**

The costs of compliance will be borne by licensees or prospective licensees. These classes of persons are already bearing the costs of compliance with Chapter 12.

- **Classes of persons that will benefit from the proposed rulemaking:**

The proposed rulemaking will continue to benefit the public by imposing rigorous standards aimed to maintain integrity in accounting, cash handling, and casino operations. In addition, licensees may benefit from some of the proposed rules relaxing existing standards—such as those authorizing licensees to submit alternative compliance methods for approval (proposed paragraphs 12.7(6)"b" and 12.10(3)"a"), those reducing the retention period for redeemed slot tickets from 90 days to 30 days (proposed paragraph 12.11(2)"a"), and the elimination of an outer garment requirement for personnel removing containers from slot machines (proposed subrule 12.13(3)).

2. **Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:**

- **Quantitative description of impact:**

The proposed rulemaking could affect licensees' quantitative compliance costs in either direction if the licensee identifies and obtains approval for an alternative compliance method detailed in internal controls. For example, an alternative method could be more economically costly but enable other operational efficiencies, or the alternative compliance method could simply be less expensive yet equally secure.

- **Qualitative description of impact:**

If the proposed rulemaking is eventually adopted, licensees may spend additional time developing alternative compliance methods to submit for Commission approval after the rulemaking becomes effective. However, the proposed rulemaking does not require any licensee to develop or submit alternative compliance methods; rather, it merely permits licensees to submit alternative compliance methods if and when they wish to do so. In addition, the proposed rulemaking could mean that licensees would need to update their current internal controls.

3. **Costs to the State:**

- **Implementation and enforcement costs borne by the agency or any other agency:**

The proposed rulemaking is not anticipated to increase implementation and enforcement costs for the Commission.

- **Anticipated effect on State revenues:**

The proposed rulemaking is not anticipated to affect State revenues.

4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**

The proposed rulemaking is required under Executive Order 10.

5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**

Not applicable.

6. **Alternative methods considered by the agency:**

- **Description of any alternative methods that were seriously considered by the agency:**

Not applicable.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

Not applicable.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.
- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.
- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.
- Establish performance standards to replace design or operational standards in the rulemaking for small business.
- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

The proposed rulemaking is not anticipated to have a substantial impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind 491—Chapter 12 and adopt the following **new** chapter in lieu thereof:

CHAPTER 12
ACCOUNTING AND CASH CONTROL

491—12.1(99F) Definitions.

"Casino" means all areas of a facility where gaming is conducted.

"Coin" means tokens, nickels, and quarters of legal tender.

"Container" means:

1. A box attached to a gaming table in which shall be deposited all currency in exchange for gaming chips, fill and credit slips, requests for fill forms, and table inventory forms.
2. A canister in a slot machine cabinet in which currency is retained by slot machines and not used to make change or automatic jackpot payouts.

"Count room" means an area in the facility where contents of containers are counted and recorded.

"Currency" means any coin or paper money of legal tender and paper forms of cashless wagering.

"Drop" means removing the containers from the casino to the count room.

"Electronic wagering account" means an individual player's account established by an authorized facility into which a player can deposit funds for the purpose of wagering on authorized gambling devices.

"Facility" means an entity licensed by the commission to conduct gaming operations in Iowa.

"Request" means a request for a credit slip, fill slip, or jackpot payout slip.

"Slip" means a credit slip, fill slip, or jackpot payout slip.

"Slot machine" means a mechanical or electronic gambling game device into which a player may deposit currency or other forms of cashless wagering and from which certain numbers of credits are awarded when a particular configuration of symbols or events is displayed on the machine. For the purposes of drop and count requirements, electronic table games are considered slot machines.

491—12.2(99F) Accounting records.

12.2(1) Each facility must maintain complete and accurate records of all transactions pertaining to revenues and costs.

12.2(2) General accounting records must be maintained on a double entry system of accounting with transactions recorded on an accrual basis.

12.2(3) Each facility must also maintain detailed, supporting, and subsidiary records, including but not limited to:

a. Statistical game records by gaming day to reflect drop and win amounts by table for each game.

b. Records of all investments, advances, loans, and receivable balances due the facility.

c. Records related to investments in property and equipment.

d. Records identifying the handle, payout, win amounts and percentages, theoretical win amounts and percentages; and differences between theoretical and actual win amounts and percentages for each gambling game on a week-to-date, month-to-date, and year-to-date basis.

e. Records of all loans and other amounts payable by the facility.

f. Records that identify the purchase, receipt, and disposal of gaming chips and tokens. All methods of disposal are subject to administrator approval.

12.2(4) Whenever forms or serial numbers are required to be accounted for or copies of forms are required to be compared for agreement and exceptions are noted, irreconcilable gambling revenue exceptions must be reported immediately and in writing to the commission. All other exceptions must be recorded in a log that is accessible to commission representatives and maintained according to the requirements in 491—subrule 5.6(13).

491—12.3(99F) Facility internal controls.

12.3(1) Each facility must submit a description of internal controls to the commission at least 90 days before gaming operations are to commence unless otherwise directed by the administrator. The submission must include and provide for the following:

a. Administrative control that 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 that includes the plan of organization and the procedures and records that are concerned with safeguarding assets and the reliability of financial records. The accounting control must be designed to provide reasonable assurance that:

(1) Transactions are executed in accordance with management's general and specific authorization, consistent with 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, consistent with the 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.

(5) Only certain positions designated in the internal controls are authorized to enter the cashier's cage and are allowed to possess the combination or keys to the locks securing the entrance to the cage.

c. Competent personnel with integrity and an understanding of prescribed internal controls.

d. 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 the employee's duties.

e. Surveillance internal controls that include:

(1) Surveillance departments operated autonomously as separate and distinct entities from all other departments. A gaming facility's organizational structure should place the director of the surveillance department directly under the span of control and authority of the operator's board of directors or appropriate parent company executive where practical. Under no circumstances will the

director of surveillance report to or take direction from any authority at a level below the general manager.

(2) Administration of the network for the purpose of utilizing and transmitting live or recorded views or images of a video surveillance system for asset protection, loss prevention, investigation of tort/liability claims, game protection, employee oversight, resolution of patron disputes, corporate governance, management analysis, or other use consistent with a licensee's statutory responsibilities as approved by the administrator.

(3) A system maintenance and access plan that includes management of:

1. Installations, changes, movements, and malfunctions;

2. A log of available and completed system upgrades, updates, and patches, including descriptions;

3. Universal power supply capability, live video, and recording redundancies;

4. Electrical outages, emergency evacuation, providing alternative coverage of dedicated areas for division of criminal investigation (DCI) approval;

5. Job descriptions and training of employees responsible for system maintenance and any external maintenance agreements; and

6. Access requirements for employees other than surveillance employees who may view recordings and restrictions on who has access to the surveillance monitoring room.

f. Game control, including but not limited to procedures for the storage, removal, and record of implements of gambling. The gaming control must be designed to document:

(1) Access to implements of gambling not in use.

(2) The method for removal of implements of gambling from an active gambling game.

(3) Procedures governing the record of total inventory of implements of gambling, documenting both additions to and removal from storage and active use.

(4) Procedures for the reconciliation, handling, and variance documentation of table game tournament chips. The facility must monitor for and investigate tournament chip variances and must report variances to a commission representative.

g. Preverified card control, for use with cards approved pursuant to 491—subrule 11.6(9). Controls must be designed to document:

(1) The procedure governing inspection of the packaging when the cards are put into use on a live table game, including verification of the tamper-evident seal and review of the manufacturer-generated receipt for relevant details.

(2) The procedure for employee breaking of the tamper-evident seal to sign the receipt with name, time the package is being placed in use, and specific table where the package is being used.

(3) The procedure and period to retain the receipt and the details of use. The period of retention must correspond with records maintained by the manufacturer of the cards in accordance with the process submitted pursuant to 491—paragraph 11.6(9)*"b."*

(4) Any additional procedures that will be used to verify or randomize preverified cards prior to play.

h. Responsible gaming, self-exclusion, and problem gambling control to implement Iowa Code chapters 99D and 99F and 491—subrule 5.6(11).

i. Setoff of winnings of customers who have a valid lien established under Iowa Code chapter 99F.

12.3(2) A commission representative will review each submitted description of internal controls under subrule 12.3(1), determine whether it conforms to the requirements of Iowa Code chapter 99F and is consistent with the intent of this chapter, and determine whether the internal controls submitted provide adequate and effective control for the facility's operations. If the commission representative finds any insufficiencies, the insufficiencies will be specified in writing to the facility, which must make appropriate alterations. A facility cannot commence gaming operations unless and until the internal controls are approved.

12.3(3) Each facility must submit to the commission any changes to the internal controls previously approved at least 15 days before the changes are to become effective unless otherwise directed by a commission representative. The changes may be approved or disapproved by the commission representative. A facility cannot alter its internal controls until the changes are approved.

12.3(4) It is each occupational licensee's affirmative responsibility and continuing duty to follow and comply with all internal controls.

491—12.4(99F) Accounting controls within the cashier's cage.

12.4(1) The assets for which the cashiers are responsible must be maintained on an imprest basis. At the end of each shift, the cashiers assigned to the outgoing shift must 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 reconcile the total closing inventory with the total opening inventory.

12.4(2) At the conclusion of gaming activity each gaming day, a copy of the cashiers' count sheets and related documentation must 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 the recording of all transactions.

491—12.5(99F) Gaming table container. Each gaming table in a casino must have attached to it a container.

12.5(1) Each container must have:

a. A lock securing the contents of the container, the key to which must be logged out by the count team.

b. A separate lock securing the container to the gaming table, the key to which must be different from the key in paragraph 12.5(1)*"a"* and must be logged out by the drop team, count team, or emergency drop personnel pursuant to subrule 12.13(1).

c. A slot opening through which currency, forms, records, and documents can be inserted.

d. A mechanical device that will close and lock the slot opening upon removal of the container from the gaming table.

12.5(2) Keys referred to in this rule must be maintained and controlled in a secured area by the security department. The facility must establish a sign-out procedure for all keys removed from the secured area.

491—12.6(99F) Accepting currency at gaming tables. Whenever currency is presented by a patron at a gaming table in exchange for gaming chips, the following procedures and requirements apply:

12.6(1) The dealer or boxperson accepting the currency must spread the currency on the top of the gaming table.

12.6(2) The dealer or boxperson must verbalize the currency value in a tone of voice necessary to be heard by the patron and the casino supervisor assigned to the gaming table.

12.6(3) The dealer or boxperson must take the currency from the top of the gaming table and place it into the container immediately after verbalizing the amount.

491—12.7(99F) Procedures for the movement of gaming chips to and from gaming tables.

12.7(1) *Slips.* Each slip must be sequentially numbered, be simultaneously printed in two or three copies, and discharge in the cashier's cage. Individuals authorized by the internal controls who are not a signatory on or responsible for the transfer of gaming chips in other parts of this rule must input data for each slip, and each prepared copy must contain the following information:

a. The type of transfer.

b. The sequentially ordered slip number.

c. The date and time of preparation.

d. The total amount of each denomination.

e. The total amount of all denominations.

f. The game and table number.

12.7(2) *Distribution of chips to a gaming table.* On receipt of a slip in the cashier's cage for distribution of gaming chips to a table, the following procedures apply:

a. A cashier must prepare the gaming chips and sign all copies of the slip attesting to the accuracy of the totals.

b. A security employee, or other employee authorized by the internal controls, must compare the slip to the gaming chips prepared and sign all copies of the slip attesting to the accuracy. One copy of the slip remains with the cashier, if applicable, while two copies are transported with the gaming chips to the gaming table.

c. The dealer or boxperson assigned to the gaming table and the casino supervisor assigned to the gaming table must sign all copies of the slip attesting to the accuracy of the fill.

d. Upon verification and placement of the gaming chips, the employee responsible for transporting the chips to the gaming table must observe as the dealer or boxperson places one copy of the slip in the container of the gaming table. The employee then transports the remaining copy of the slip to the cashier's cage to be maintained and controlled by a cashier.

12.7(3) *Removal of chips from a gaming table.* On receipt of a slip in the cashier's cage for removal of gaming chips from a table, the following procedures apply:

a. A security employee, or other employee authorized by the internal controls, must transfer all copies of the slip to the gaming table.

b. The dealer or boxperson assigned to the gaming table and the casino supervisor assigned to the gaming table must prepare the removal and sign all copies of the slip attesting to the accuracy.

c. The security employee, or other employee authorized by internal controls, must compare the slip to the gaming chips prepared and sign all copies of the slip attesting to the accuracy.

d. One copy of the slip must be immediately placed in the container of the gaming table from which the gaming chips were removed.

e. The security employee, or other employee authorized by internal controls, transports the chips and the remaining copy of the slip to the cashier's cage.

f. The cashier must compare this copy of the slip to the gaming chips received and sign the copy attesting to the accuracy. This copy of the slip must be maintained and controlled by the cashier.

12.7(4) *Slip reconciliation.* At the end of each gaming day, copies of each of the slips maintained by the cashier's cage must be forwarded to the accounting department for agreement with the copies of the slips obtained by the count team from the gaming table containers. Copies must also be compared for agreement with the stored data.

12.7(5) *Stored data.* All information required by subrule 12.7(1) must be stored in machine-readable format. The stored data must not be susceptible to change or removal by any personnel after preparation of a slip.

12.7(6) *Manual process.* If the online monitoring and control system is unavailable, the facility staff may perform transfers of gaming chips to and from gaming tables using manual requests and slips.

a. Requests must be prepared by the casino supervisor or casino clerk. For the distribution of chips to the gaming table, the request must be signed by the security employee, or other employee authorized by the internal controls, and left with the cashier prior to the transfer of gaming chips and slips required by paragraph 12.7(6)*"b."* For the removal of chips from the gaming table, the request must be signed at the gaming table by the security employee, or other employee authorized by the internal controls, prior to the transfer of gaming chips and slips required by paragraph 12.7(6)*"b,"* and placed in the container when the slip signed by the cashier has been returned to the gaming table.

b. Slips must be prepared by cashiers in the cage using a three-part serially prenumbered form and a locked dispenser or other secured method consistent with internal controls approved by the commission. The dispenser must retain a copy of the slip that has been filled out and signed by the cashier. The same procedures and set of signatures set forth in subrules 12.7(2) and 12.7(3) apply.

c. The copies remaining in the dispenser must be removed each gaming day where a manual process had to be performed for gaming chip movements and to replace the stored data used pursuant

to subrule 12.7(4). Access to the locked dispenser must be maintained and controlled by independent employees responsible for accounting for the unused slips, placing slips in the dispensers, and removing slips from the dispensers.

12.7(7) *Modifications.* Modifications to the procedures described in subrules 12.7(2), 12.7(3), and 12.7(4) may be substituted as internal controls, subject to the approval process of subrule 12.3(2), if the procedures comply with the intent of this rule.

12.7(8) *Voided transactions.* Whenever it becomes necessary to void a slip, all copies must be clearly marked "void" and bear the signature of the preparer. All void slips must be maintained and controlled in conformity with subrules 12.7(2), 12.7(3), and 12.7(5).

491—12.8(99F) Dropping or opening a gaming table.

12.8(1) The table inventory slips must be a two-part form, a closer and an opener, containing the following:

a. The date and time of preparation.

b. The game and table number.

c. The total value of each denomination of gaming chips.

d. The total value of all denominations of gaming chips.

12.8(2) Whenever a gaming table is dropped or upon initial opening after a drop, the gaming chips at the gaming table must be counted by the dealer or boxperson assigned to the gaming table while observed by a casino supervisor assigned to the gaming table.

12.8(3) Signatures attesting to the accuracy of the information recorded on the table inventory slips at the time of dropping or opening of the gaming tables must 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.

12.8(4) Upon meeting the signature requirements described in subrule 12.8(3):

a. The closer, at dropping, must be deposited in the container immediately prior to the closing of the table. The opener and the gaming chips remaining at the table must be placed in a secured, locked area on the table.

b. The opener, at opening, must be immediately deposited in the container.

12.8(5) Upon opening a gaming table, if the totals on the gaming inventory form vary from the opening count, the casino supervisor must fill out an error notification slip. The casino supervisor and dealer or boxperson sign the error notification slip and deposit the slip in the container.

491—12.9(99F) Slot machine container and key. Each slot machine must have at least one container that is housed in a locked compartment or compartments separate from any other compartment of the slot machine.

12.9(1) Each container must:

a. Have a lock securing the contents of the container, the key to which must be logged out by the count team or employees authorized by the internal controls to address container malfunction issues.

b. Have a lock to each compartment securing the container to the slot machine, the key to which is different from the key in paragraph 12.9(1)*"a"* and must be logged out by the drop team, employees authorized by the internal controls to address container malfunction issues, or employees transporting container(s) according to rule 491—12.13(99F).

c. Be identified at the time of removal by a number corresponding to the number of the slot machine from which the container is removed.

12.9(2) Keys referred to in subrule 12.9(1) must be maintained and controlled by the security department in a secured area. The facility must establish a log-out procedure for all keys removed from the secured area.

12.9(3) Other keys to each slot machine or any device connected thereto that may affect the operation of the slot machine must be maintained in a secure place and controlled by the slot department.

491—12.10(99F) Procedures for attendant payouts.

12.10(1) *Slips.* Each slip must be sequentially numbered and two copies simultaneously printed. An employee authorized by the internal controls must input data for each slip, and each prepared copy must contain the following information:

a. The type of transaction.

b. The sequentially ordered slip number.

c. The date and time of preparation.

d. For attendant payouts, the amount to be paid and the cage location from which the amount is to be paid.

e. For jackpots, the winning combination to be paid.

12.10(2) *Attendant payouts.* Whenever a patron wins a jackpot or has accumulated credits not totally and automatically paid directly from a slot machine, a slip must be prepared by a method authorized by the internal controls. On receipt or preparation of a slip for an attendant payout, the following procedures apply:

a. The cashier, or other method authorized by the internal controls, upon providing the payment to an employee authorized by the internal controls, must sign all copies of the slip attesting to the accuracy of the amount provided and the information contained on the slip. For other methods of providing the payment to an employee, the internal controls must describe a specific process indicating how the method verifies the accuracy of the amount provided and the information contained on the slip.

b. The employee authorized by the internal controls, upon receipt of the payment, must sign all copies of the slip confirming the accuracy of the amount provided and the information contained the slip, and transport the payment and one copy of the slip to the slot machine. The remaining copy of the slip remains with the cashier or is secured through an alternative method described in the internal controls.

c. An additional employee authorized by the internal controls, other than the employees listed in paragraphs 12.10(3)*"a"* and *"b,"* must observe the payment of the patron. For jackpots, the employee must verify the symbols on the slot machine. For jackpots in excess of $10,000, the employee must be a supervisor or higher authority. In either case, the employee then signs the copy of the slip at the slot machine, confirming the accuracy of the amount provided to the patron, confirming the verification of symbols on the slot machine if applicable, and confirming the verification of the information contained on the slip.

d. Upon completion of the payout, the copy of the slip at the slot machine must be deposited in a secure area controlled by the accounting department.

e. For a slot machine jackpot of $100,000 or more, a facility must notify a commission representative in accordance with the immediate notification process established by 491—subrule 5.4(2).

12.10(3) *Overrides.* System overrides must be authorized by a slot supervisor or an employee authorized by the internal controls. This employee must not perform the duties and signature requirements of subrules 12.10(2) and 12.10(3) in any transaction where the employee authorizes a system override. In addition to the signature requirements of subrules 12.10(2) and 12.10(3), the signature of the authorizing employee must be on all copies of the slip.

12.10(4) *Slip reconciliation.* At the end of each gaming day, copies of the slip retained by the cashier's cage must be forwarded to the accounting department for agreement with the copies of the slips deposited in the area controlled by the accounting department and for recording on the slot win sheet. Copies must also be compared for agreement with the stored data.

12.10(5) *Stored data.* All information required by subrule 12.10(1) must be stored in the online monitoring and control system in machine-readable format. The stored data must not be susceptible to change or removal by any personnel after preparation of the slip.

12.10(6) *Modifications.* Modifications to the procedures described in subrules 12.10(2) through 12.10(5) may be substituted as internal controls, subject to the approval process of subrule 12.3(2), if the procedures comply with the intent of this rule.

12.10(7) *Manual process.* If the online monitoring and control system is unavailable and accumulated credits are unable to be paid directly by the slot machine, the facility staff may perform manual payouts using manual slips. Manual slips are three-part serially prenumbered forms. For use of manual slips, the following apply:

a. Slips must be placed in a locked dispenser or secured through an alternative method consistent with internal controls approved by the commission. Once prepared, the dispenser discharges two copies of the slip, while retaining the third copy in a continuous form. They must be prepared in the cashier's cage at the request of an employee authorized by the internal controls. Procedures for the two dispensed copies are subject to subrules 12.10(2) and 12.10(3).

b. The copies remaining in the dispenser must be removed each gaming day where a manual process had to be performed and to replace the stored data used pursuant to subrule 12.10(5). Access to the locked dispenser must be maintained and controlled by independent employees responsible for accounting for the unused slips, placing slips in the dispensers, and removing slips from the dispensers.

12.10(8) *Voided transactions.* Whenever it becomes necessary to void a slip, all the copies must be clearly marked "void" and bear the signature of the preparer. All void slips must be maintained and controlled in conformity with subrules 12.10(2) through 12.10(5).

491—12.11(99F) Attendant and ticket payout accounting.

12.11(1) *Unclaimed payouts.* Jackpots and accumulated credits paid by a slip that are unpaid or unclaimed must be handled in one of the following ways:

a. At the close of a facility's fiscal year, the unclaimed funds are disallowed as a deduction from gross receipts for the calculation of adjusted gross revenue for the wagering tax. A facility must make this adjustment to revenue within 90 days of the close of the facility's fiscal year; or

b. In adherence to the requirements of Iowa Code chapter 556.

12.11(2) *Ticket payouts.* Payouts dispensed by a ticket issued directly from a gaming device must have a minimum payout redemption period of 90 days from the date of issuance.

a. Notwithstanding 491—subrule 5.6(13), an issued ticket redeemed for cash or deposited in a slot machine for machine credits must be retained for a minimum of 30 days from the redemption date. The ticket may be subsequently destroyed if record of the transaction is retrievable by other means.

b. At the close of the facility's fiscal year, tickets issued in previous fiscal years and tickets with expired redemption periods, including abandoned tickets found by the facility, that remain outstanding and unredeemed are subject to the requirements of subrule 12.11(1).

491—12.12(99F) Computer recording requirements and monitoring of slot machines.

12.12(1) A facility must have an online monitoring and control system connected to each slot machine in the casino to record and monitor the slot machine's activities.

12.12(2) The online monitoring and control system must:

a. Be designed and operated to automatically perform the functions relating to slot machine meters in the casino to record the following:

(1) The number and total of currency placed in the slot machine for the purpose of activating play.

(2) The number and total of currency in the container(s).

(3) The number and total of currency to be paid manually as the result of a jackpot.

(4) The electronic meter information required by 491—Chapter 11.

b. Monitor and detect machine exception codes and error messages as required by 491—Chapter 11.

c. Store in machine-readable form all information required by paragraphs 12.12(2)*"a"* and *"b,"* and the stored data must not be susceptible to change or removal.

12.12(3) The licensee must maintain a current log, and notify commission representatives, of all changes and updates made to the online monitoring and control system that affect any part of the system's message digest. These changes and updates are subject to approval under 491—subrule 11.3(1).

491—12.13(99F) Transportation of containers.

12.13(1) Each facility must place on file with a commission representative a schedule setting forth the specific times at which the containers will be brought to or removed from the gaming tables or slot machines for transport to the count room. An emergency drop that deviates from the schedule is permissible for instances of full containers, container malfunctions, or other circumstances set forth in approved internal controls, provided that representatives from the security department and another department conduct the drop and the process is recorded by the surveillance department from the time of machine entry until the container is secured in the count room or other approved secure location. The commission representative must be notified after each occurrence.

12.13(2) A security employee must accompany and observe the drop team. For table games, all containers removed from the gaming tables must be transported by a security employee and a table game supervisor.

12.13(3) All containers removed from slot machine cabinets must be removed by a drop team wearing uniforms and be replaced immediately with an empty container that is secured in the cabinet.

12.13(4) All containers removed must be transported directly to, and secured in, the count room or in a secure area within the facility until the containers can be transferred to the count room.

12.13(5) Empty containers not secured to the gaming tables or slot machine compartment must be stored in the count room or an approved secured location. Empty containers may be removed from the count room or secured area for repair or destruction provided that, prior to removal, the surveillance department is notified and the inside of the container is held up to the full view of a surveillance camera that meets the requirements of 661—Chapter 141.

491—12.14(99F) Count room—characteristics.

12.14(1) Each facility must have a count room that:

a. Is designed and constructed to provide maximum security for materials housed within and the activities conducted therein.

b. Has an alarm device connected to the entrance of the room that causes a signaling to the monitors of the closed circuit surveillance system and to the commission representative's office whenever the door to the room is opened.

c. Has, if currency is counted therein, count surfaces constructed of clear glass or similar material for the emptying, counting, and recording of the contents of containers.

12.14(2) All room keys must be maintained and controlled in a secured area by the security department. The facility must establish a sign-out procedure for all keys removed from the secured area.

491—12.15(99F) Opening, counting, and recording contents of containers in the count room.

12.15(1) Each facility must file with a commission representative the specific times and procedures for opening, counting, and recording the contents of containers.

12.15(2) All persons present in the count room during the counting process, unless expressly exempted by a commission representative, must wear a full-length, one-piece, pocketless outer garment with openings only for the arms, feet, and neck that extends over any other garments and covers the tops of any footwear.

12.15(3) Persons cannot:

a. Carry a pocketbook or other container into the count room unless it is transparent.

b. Remove their hands from or return them to a position on or above the count surface 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 surveillance camera.

12.15(4) Procedure for conducting the count.

a. Immediately before beginning the count, the count team must notify the person assigned to the surveillance room that the count is about to begin, after which the surveillance department will make a video recording of the entire counting process with the time and date inserted thereon.

b. Prior to counting the contents of the containers, the doors to the count room must be locked and no person 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. During this time, a commission representative must have unrestricted access.

c. When a container is placed on a count surface or coin scale, the count team must ensure that the table or machine number associated with a container is identified to the surveillance department.

d. A machine may be used to automatically count the contents of a container.

e. The contents of each container must be emptied on the count surface or coin scale and either manually counted separately on the count surface or counted in an approved currency counting machine located in a conspicuous location on, near, or adjacent to the count surface or coin scale. These procedures must at all times be conducted in full view of the closed circuit surveillance cameras located in the count room.

f. Immediately after the contents of a container are emptied onto the count surface or coin scale, the inside of the container must be held up to the full view of a closed circuit surveillance camera and shown to at least one other count team member to ensure all contents of the container have been removed and, if applicable, the container must then be locked. By the end of the count process, empty containers must be secured in a container cart or an area separate from uncounted containers.

g. If the original count is being performed by a machine that automatically counts and records the amounts of the contents of each individual container, an aggregate count may be permitted in substitution of a second container count.

h. For manually counted containers:

(1) The count team members must place the contents of each container into separate stacks on the count surface by denomination of currency and by type of form, record, or document, except that a machine may be used to automatically sort currency by denomination.

(2) Each denomination of currency must be counted separately by one count team member who groups currency of the same denomination on the count surface in full view of a closed circuit surveillance camera. The currency must then be counted by a second count team member who is unaware of the result of the original count. The second count team member, after completing this count, must confirm the accuracy of the total, either orally or in writing, with that reached by the first count team member.

12.15(5) Table games.

a. As the contents of each container from a table game are counted, one count team member must record the following information by game, table number, date, and time on a master game report or supporting documents:

(1) The amount of each denomination of currency.
(2) The amount of all denominations of currency.
(3) The total amounts of currency.
(4) The total amount of gaming chips.
(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.

b. After the contents of each container are counted and recorded, one member of the count team must record by game on the master game report the total amounts of currency, table inventory slips, fills, credits, and win or loss together with any other required information.

c. Notwithstanding the requirements of paragraphs 12.15(5)*"a"* and *"b,"* if the internal controls allow for the recording of fills, credits, and table inventory slips on the master game report or supporting documents prior to commencement of the count, a count team member must compare for agreement the totals of the amounts recorded thereon to the fills, credits, and table inventory slips removed from the containers.

d. After preparation of the master game report, each count team member must sign the report attesting to the accuracy of the information contained thereon.

e. Currency and gaming chips cannot be removed from the count room after commencement of the count until the total has been verified and accepted by a cashier. At the conclusion of the count, all currency and gaming chips removed from the containers must be counted by a cashier in the presence of a count team member prior to having access to the information recorded on the master game report. The cashier attests to the accuracy of the amount received from the gaming tables by signature on the master game report, after which a count team member must sign the master game report evidencing the fact that both the cashier and count team have agreed on the total counted. The verified funds must then remain in the custody of the cashier.

f. After the master game report has been signed, the requests, slips, and table inventory slips removed from the containers must be attached. The report, with attachments, is then transported directly to the accounting department or maintained in locked storage until the master game report can be delivered to the accounting department. Upon meeting the signature requirements described in paragraph 12.15(5)*"e,"* the report must not be available to any cashier's cage personnel.

g. Unless the internal controls provide for the forwarding of the original requests and original slips from the cashier's cage directly to the accounting department, the original requests and original slips recorded or to be recorded on the master game report must be transported from the count room directly to the accounting department.

h. The originals and copies of the master game report, requests, slips, table inventory slips, and the test receipts from the currency counting equipment must, on a gaming day basis in the accounting department, be:

(1) 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 copies remaining in the dispenser or stored data.

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

(3) Accounted for by series numbers, if applicable.

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

(5) Recorded.

(6) Maintained and controlled by the accounting department as a permanent accounting record.

12.15(6) Slot machines.

a. Currency cannot be removed from the count room after commencement of the count until the currency total has been verified and accepted by a cashier. At the conclusion of the count, all currency removed from the containers must be counted by a cashier in the presence of a count team member prior to the recording of information on the slot drop sheet. The cashier must attest to the accuracy of the amount of currency received from the slot machines by signature on the slot drop sheet, after which a count team member signs the slot drop sheet evidencing the fact that both the cashier and count team have agreed on the total amount of currency counted. The verified funds must remain in the custody of the cashier.

b. The slot drop sheet and supporting documents must be transported directly to the accounting department and must not be available, except for signing, to any cashier's cage or slot personnel.

Alternatively, the slot drop sheet and supporting documents may be maintained in locked storage until they can be delivered to the accounting department.

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

(1) Compare the amount of currency counted and the drop meter reading for agreement for each slot machine.

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

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

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

(5) Calculate statistics by slot machine.

d. The slot drop sheet, the slot meter sheet, and payouts must be:

(1) Compared for agreement with each other and to copies 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, if applicable.

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

(5) Recorded.

(6) Maintained and controlled by accounting department employees.

491—12.16(99F) Electronic wagering accounts.

12.16(1) A facility may be allowed to offer electronic wagering accounts for patrons enrolled at that facility for use on premises at that facility. Prior to offering any electronic wagering accounts, the facility must submit additional internal controls, approved by a commission representative in accordance with rule 491—12.3(99F), that include the following for operation of an account:

a. Limit of one active account per individual player.

b. Details on how a player will be identified and the methods required to access funds in the account.

c. Process to easily and prominently impose limitations for wagering parameters, including but not limited to deposits and wagers. Upon receipt, any self-imposed limitations must be employed correctly and immediately as indicated to the player. No changes can be made reducing the severity of the self-imposed limitations for at least 24 hours. If the wagering account includes access to wagering account information, this process must include the capability to notify the player for self-imposed limitations.

d. Process to prohibit wagering by participants of the statewide self-exclusion program. The operator must ensure that newly enrolled participants are paid in full for their account balance within a reasonable time provided that the operator acknowledges that the funds have cleared.

12.16(2) The following requirements apply to the maintenance of funds associated with a player account:

a. A facility must not have access to funds in a player's account, except to debit the account for a wager made by the player, to remit funds to the player at the player's request, or as otherwise authorized by the commission.

b. Methods of transfer or deposit into a player's account must be limited to currency transactions with a casino cashier, or transfers from a participating gaming machine or designated kiosk, unless otherwise approved by the commission. Direct transfers utilizing accounts with outside entities are permitted. Electronic wagering accounts cannot be funded with a credit card.

c. Positive player identification, including any personal identification number (PIN) entry or other approved secured methods, must be completed before the withdrawal of any moneys held by the facility.

d. It must not be possible to transfer funds between two player accounts.

e. A facility must provide a transaction log or account statement history at no cost to players upon request. Information provided should include sufficient information to allow players to reconcile the statement or record against their own financial records and identify any device where a transaction occurred.

f. A facility cannot charge any fees for the registration, operation or maintenance of wagering accounts, including but not limited to processing any deposits or withdrawals.

12.16(3) Abandoned player accounts under this rule are subject to Iowa Code chapter 556. Player accounts are considered abandoned if no activity by the account holder has occurred for three years. Player activity includes any deposit or withdrawal, including activity initiated by the player to make a wager on a participating gaming device.

These rules are intended to implement Iowa Code chapter 99F.