

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.

“*Commission*” means the racing and gaming commission.

“*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 to which coins played are diverted when the hopper is filled or 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 paper money of legal tender or paper form of cashless wagering.

“*Drop*” means removing the containers from the casino to the count room.

“*Facility*” means an entity licensed by the commission to conduct gaming operations in Iowa.

“*Hopper*” means a payout reserve container in which coins are retained by a slot machine to automatically pay jackpots.

“*Internal controls*” means the facility’s system of internal controls.

“*Moneys*” means coin and currency.

“*Request*” means a request for credit slip, request for fill slip, or request for 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 coins, currency, or other form of cashless wagering and from which certain numbers of credits are paid out when a particular configuration of symbols or events is displayed on the machine.

491—12.2(99F) Accounting records.

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

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

12.2(3) Detailed, supporting, and subsidiary records shall be maintained. The records shall include, but are 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 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 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 destruction of gaming chips and tokens.

12.2(4) Whenever duplicate or triplicate copies of a form, record, or document are required by these rules, the original, duplicate, and triplicate copies shall be color-coded and have the destination of the original copy identified on the duplicate and triplicate copies.

12.2(5) 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, such exceptions shall be reported immediately and in writing to the commission.

491—12.3(99F) Facility internal controls.

12.3(1) Each facility shall submit a description of internal controls to the commission. The submission shall be made at least 90 days before gaming operations are to commence unless otherwise directed by the administrator. The submission shall 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 the safeguarding of assets and the reliability of financial records. The accounting control shall be designed to provide reasonable assurance that:

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

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 control governing the 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. Capabilities within the surveillance system for video recording of other areas of a facility and grounds may be included provided that commission and DCI access is unrestricted.

12.3(2) A commission representative shall review each submission required by subrule 12.3(1) and determine whether it conforms to the requirements of Iowa Code chapter 99F and is consistent with the intent of this chapter and whether the internal controls submitted provide adequate and effective control for the operations of the facility. If the commission representative finds any insufficiencies, the insufficiencies shall be specified in writing to the facility, which shall make appropriate alterations. No facility shall commence gaming operations unless and until the internal controls are approved.

12.3(3) Each facility shall 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 proposed changes shall be submitted to the commission and the changes may be approved or disapproved by the commission representative. No facility shall alter its internal controls until the changes are approved.

12.3(4) It shall be the affirmative responsibility and continuing duty of each occupational licensee 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 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.

12.4(2) At the conclusion of gaming activity each gaming 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 the recording of all transactions.

12.4(3) Each facility shall place on file with the commission the names of all persons authorized to enter the cashier's cage, persons who possess the combination or keys to the locks securing the entrance to the cage, and persons who possess the ability to operate alarm systems.

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

12.5(1) Each container shall have:

- a. A lock securing the contents of the container, the key to which shall be checked out by the drop team.
- b. A separate lock securing the container to the gaming table, the key to which shall be different from each of the keys to locks securing the contents of the container.
- 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 shall be maintained and controlled by the security department in a secured area. The facility shall 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 shall be observed:

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

12.6(2) The dealer or boxperson shall 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 shall 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) Forms for the movement of gaming chips to and from gaming tables.

12.7(1) A request shall be prepared by a casino supervisor or a casino clerk to authorize the preparation of a slip for the movement of gaming chips. The request shall be a two-part form and access to the form shall, prior to use, be restricted to casino supervisors and casino clerks.

12.7(2) On the original and duplicate requests, the following information shall be recorded:

- a. The date and time of preparation.
- b. The total amount of each denomination.
- c. The total amount of all denominations.
- d. The game and table number.
- e. The signature of the casino supervisor. Additionally, for credit requests, the signature of the dealer or boxperson assigned to the gaming table.

12.7(3) Slips shall be serially prenumbered forms; each series of slips shall be used in sequential order and the series numbers of all slips received by a casino shall be accounted for by employees who shall have segregation of incompatible functions. Whenever it becomes necessary to void a slip, the original and duplicate slips must clearly be marked "void" and shall require the signature of the preparer.

12.7(4) For facilities in which slips are manually prepared, the following procedures and requirements shall be observed:

a. Each series of slips 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 will discharge the original and duplicate slips 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 slips, placing slips in the dispensers,

and removing from the dispensers, each gaming day, the triplicates remaining therein. The employees shall have segregation of incompatible functions.

12.7(5) For facilities in which slips are computer-prepared, each series of slips 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 slip.

12.7(6) On original, duplicate, and triplicate slips or in stored data, the preparer shall record the following information:

- a. The date and time of preparation.
- b. The total amount of each denomination.
- c. The total amount of all denominations.
- d. The game and table number.
- e. The signature of the preparer or, if computer-prepared, the identification code of the preparer.

12.7(7) The original and duplicate slips shall contain signatures of the following personnel at the following times attesting to the accuracy of the information contained on the slips:

- a. The cashier upon preparation.
- b. The security employee, or other employee authorized by the internal controls, upon receipt of the gaming chips to be transported to or from the cashier's cage.
- c. The dealer or boxperson assigned to the gaming table upon receipt of the gaming chips at the table from a security employee, or other employee authorized by the internal controls.
- d. The casino supervisor assigned to the gaming table upon receipt of the gaming chips at the table.

12.7(8) The original and duplicate void slips, void and error reports, requests, and the original slip, maintained and controlled in conformity with subrule 12.8(6) or 12.9(4), shall be forwarded using one of the following alternatives:

- a. Forwarded to the count team for agreement with the duplicate slip and duplicate request, and the original and duplicate slip 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 slip and duplicate request removed from the container and the triplicate or stored data.

491—12.8(99F) Distribution of gaming chips to gaming tables.

12.8(1) After preparation of a request, the original request shall be transported directly to the cashier's cage.

12.8(2) The dealer or boxperson shall place the duplicate request in public view on the gaming table to which the gaming chips are to be received. The duplicate request shall not be removed until the chips are received.

12.8(3) If slips are computer-prepared, and the input data required for preparation complies with subrule 12.7(2), subrules 12.8(1) and 12.8(2) shall not apply.

12.8(4) A slip shall be prepared by a cashier.

12.8(5) 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 employee, or other employee authorized by the internal controls, who shall compare the original request to the slip and sign the original request, maintained at the cashier's cage, before transporting the gaming chips and the original and duplicate slips.

12.8(6) Upon meeting the signature requirements as described in subrule 12.7(7), the employee that transported the gaming chips and the original and duplicate slips to the table shall observe the immediate placement by the dealer or boxperson of the original slip and the duplicate request in the container of the gaming table to which the gaming chips were transported and return or observe the return of the duplicate slip to the cashier's cage where the duplicate slip and original request shall be maintained together and controlled by a cashier.

491—12.9(99F) Removal of gaming chips from gaming tables.

12.9(1) Immediately upon preparation of a request and transfer of gaming chips to a security employee, or other employee authorized by the internal controls, a casino supervisor shall obtain on the duplicate request the signature of the employee to whom the gaming chips were transferred. The dealer or boxperson shall then place the duplicate request in public view on the gaming table from which the gaming chips were removed. The duplicate request shall not be removed until a slip is received from a cashier.

12.9(2) The security employee, or other employee authorized by the internal controls, shall transport the original request and the gaming chips removed from the gaming table directly to the cashier's cage.

12.9(3) Slips shall be prepared by a cashier or, if computer-prepared, by a cashier, casino supervisor, or casino clerk, whenever gaming chips are returned from the gaming tables to the cashier's cage.

12.9(4) Upon meeting the signature requirements as described in subrule 12.7(7), the security employee, or other employee authorized by the internal controls, shall transport the original and duplicate slips to the gaming table. The employee transporting the original and duplicate slips shall observe the immediate placement by the dealer or boxperson of the duplicate slip and duplicate request in the container attached to the gaming table from which the gaming chips were removed. The security employee or the casino clerk shall expeditiously return the original slip to the cashier's cage where the original slip and original request shall be maintained and controlled by employees independent of the casino department.

491—12.10(99F) Dropping or opening a gaming table.

12.10(1) The table inventory slips shall be two-part forms, the original marked "closer" and the duplicate marked "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.

12.10(2) Whenever a gaming table is dropped or upon initial opening after a drop, the gaming chips at the gaming table shall be counted by the dealer or boxperson assigned to the gaming table while observed by a casino supervisor assigned to the gaming table.

12.10(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 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.

12.10(4) Upon meeting the signature requirements described in subrule 12.10(3):

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

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

12.10(5) Upon opening a gaming table, if the totals on the gaming inventory form vary from the opening count, the casino supervisor shall fill out an error notification slip. The casino supervisor and dealer or boxperson shall sign the error notification slip and deposit the slip in the container.

491—12.11(99F) Slot machines—keys.

12.11(1) Each slot machine shall have a container(s) that is housed in a locked compartment(s) separate from any other compartment of the slot machine. Facilities shall ensure:

a. Keys to each compartment securing a container are maintained and controlled in a secured area by the security department. The facility shall establish a sign-out procedure for all keys removed from the secured area.

b. Each container is identified at time of removal by a number corresponding to the casino number of the slot machine from which the container is removed.

12.11(2) With the exception of the keys to the compartment housing the container, keys to each slot machine or any device connected thereto which may affect the operation of the slot machine shall be maintained in a secure place and controlled by the slot department.

491—12.12(99F) Forms for hopper fills and jackpot payout slips.

12.12(1) Slips shall be serially prenumbered forms. Each series of slips shall be used in sequential order, and the series numbers of all slips received by a casino shall be accounted for by employees independent of the cashier's cage and the slot department. Whenever it becomes necessary to void a slip, the original and duplicate slips must clearly be marked "void" and shall require the signature of the preparer. A serially prenumbered combined slip may be utilized as approved by a commission representative provided that the combined slip shall be used in a manner which otherwise complies with this chapter.

12.12(2) For facilities in which slips are manually prepared, the following procedures and requirements shall be observed:

a. Each series of slips 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 will discharge the original and duplicate slips 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 slips, placing slips in the dispensers, and removing from the dispensers, each gaming day, the triplicates remaining therein. The employees shall have segregation of incompatible functions.

12.12(3) For facilities in which slips are computer-prepared, each series of slips 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 slips. The stored data shall not be susceptible to change or removal by any personnel after the preparation of a slip.

12.12(4) On original, duplicate, and triplicate slips or in stored data, the preparer shall record the following information:

- a.* The casino number of the slot machine.
- b.* The date and time of preparation.
- c.* For fills, the denomination and amount of coins to be distributed.
- d.* For jackpots, the amount to be paid and the slot booth or cage location from which the amount is to be paid. For jackpots, the winning combination of symbols and the amount to be paid.
- e.* The signature or, if computer-prepared, identification code of the preparer.

12.12(5) At the end of each gaming day, the original and duplicate slips shall be forwarded as follows:

- a.* The original slip shall be forwarded to the accounting department for agreement with the triplicate or stored data.
- b.* The duplicate 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—12.13(99F) Hopper fills.

12.13(1) Whenever a slot machine hopper is empty and a fill is required, a slip shall be prepared.

12.13(2) Signatures attesting to the accuracy of the information contained on the slip shall be of the following personnel at the following times:

- a.* The original and duplicate slips:
 - (1) The cashier upon preparation of the slips.
 - (2) An employee authorized by the internal controls, upon receipt of the coins, who shall transport the coins and the duplicate slip to the slot machine.

b. The duplicate slip: By an employee authorized by the internal controls, other than the employees listed in 12.13(2)“*a*,” after observing the deposit of or depositing the coins in the slot machine and closing and locking the slot machine.

12.13(3) Upon meeting the signature requirements as described in paragraphs 12.13(2)“*a*” and “*b*,” the duplicate slip shall be deposited in a secured area controlled by the accounting department. The cashier shall maintain and control the original slip.

12.13(4) If an empty hopper is a result of machine malfunction, a slot technician will repair the machine before play of the machine is resumed.

12.13(5) If a facility requests the use of reserve fill compartments, an approved internal control fill procedure that complies with the intent of this rule may be substituted.

12.13(6) Fill bags received from a coin redemption employee shall be independently verified by a fill cashier prior to distribution to a slot machine.

491—12.14(99F) Jackpot, credit, and ticket payouts.

12.14(1) Whenever a patron wins a jackpot or has accumulated credits not totally and automatically paid directly from a slot machine, a cashier shall prepare a slip.

12.14(2) Signatures attesting to the accuracy of the information contained on the slip shall be of the following personnel at the following times:

a. The original and duplicate slips:

(1) The cashier upon preparation of the slips.

(2) An employee authorized by the internal controls, after observing the winning symbols or credit meter lock-up on the slot machine, who shall transport the jackpot payment and the duplicate slip directly to the patron.

b. The duplicate slip:

(1) An employee authorized by the internal controls, other than the employees listed in 12.14(2)“*a*,” after observing the payout.

(2) A supervisor after observing the symbols of the slot machine if the jackpot is in excess of \$10,000.

12.14(3) Upon meeting the signature requirements as described in paragraphs 12.14(2)“*a*” and “*b*,” the duplicate slip shall be deposited in a secured area controlled by the accounting department. The cashier shall maintain and control the original slip.

12.14(4) For a slot machine jackpot in excess of \$100,000, a facility shall notify a commission representative in accordance with the immediate notification process established by subrule 5.4(5).

12.14(5) If a facility proposes modifications to jackpot payment procedures, an approved internal control jackpot payout procedure that complies with the intent of this rule may be substituted.

12.14(6) Under this rule, unless otherwise subject to Iowa Code chapter 556, jackpots and accumulated credits paid by a slip that are unpaid or unclaimed at the close of a facility’s fiscal year shall be disallowed as a deduction from gross receipts for the calculation of adjusted gross revenue for the wagering tax. A facility shall make this adjustment to revenue within 90 days of the close of the facility’s fiscal year.

12.14(7) Payouts dispensed by a ticket issued directly from a slot machine must have a minimum redemption period of 90 days from the date of issue.

a. Notwithstanding 491—subrule 5.4(14), an issued ticket redeemed for cash or deposited in a slot machine for machine credits shall be retained for a minimum of 90 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 a facility’s fiscal year, tickets issued in previous fiscal years and tickets with expired redemption periods that remain outstanding and unredeemed are subject to the requirements of subrule 12.14(6).

491—12.15(99F) Computer recording requirements and monitoring of slot machines.

12.15(1) A facility shall have a computer connected to each slot machine in the casino to record and monitor the slot machine’s activities.

12.15(2) The computer shall be designed and operated to automatically perform the functions relating to slot machine meters in the casino as follows:

- a. Record the number and total of moneys placed in the slot machine for the purpose of activating play.
- b. Record the number and total of moneys in the container(s).
- c. Record the number and total of moneys to be paid manually as the result of a jackpot.
- d. Record the electronic meter information required by 491—subrule 11.10(4).

12.15(3) The computer shall monitor and detect machine exception codes and error messages as required by 491—subrule 11.10(5) and 491—11.11(99F).

12.15(4) The computer shall store in machine-readable form all information required by subrules 12.15(2) and 12.15(3) and the stored data shall not be susceptible to change or removal.

12.15(5) The licensee shall maintain a current log, accessible to commission representatives, of all changes and updates made to the computer system. All changes and updates shall be approved as required by 491—subrule 11.4(1).

491—12.16(99F) Transportation of containers.

12.16(1) Each facility shall 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.

12.16(2) A security employee shall accompany and observe the drop team. For table games, all containers removed from the gaming tables shall be transported by a security employee and a table game supervisor.

12.16(3) All containers removed from slot machine cabinets shall:

- a. Be removed by a drop team who shall wear outer garments as required by subrule 12.18(2).
- b. Be replaced immediately with an empty container that shall be secured in the cabinet.

12.16(4) All containers removed shall be transported directly to, and secured in, the count room or in a secured area within the facility until the containers can be transferred to the count room.

12.16(5) Empty containers, not secured to the gaming tables or slot machine cabinets, shall be stored in the count room or an approved secured location.

491—12.17(99F) Count room—characteristics.

12.17(1) Each facility shall have a count room that shall:

- a. Be designed and constructed to provide maximum security for materials housed within and the activities conducted therein.
- b. Have an alarm device connected to the entrance of the room that causes a signaling to the monitors of the closed circuit television system and to the commission representative's office whenever the door to the room is opened.
- c. Have, if currency is counted within, a count table constructed of clear glass or similar material for the emptying, counting, and recording of the contents of containers.

12.17(2) All room keys shall be maintained and controlled by the security department in a secured area. The facility shall establish a sign-out procedure for all keys removed from the secured area.

491—12.18(99F) Opening, counting, and recording contents of containers in the count room.

12.18(1) Each facility shall file with a commission representative the specific times and procedures for opening, counting, and recording the contents of containers.

12.18(2) All persons present in the count room during the counting process, unless expressly exempted by a commission representative, shall 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.

12.18(3) Persons shall not:

- 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 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.

12.18(4) Requirements for conducting the count.

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

b. Prior to counting the contents of the containers, 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. During this time, a commission representative shall have unrestricted access.

c. When a container is placed on a count table or coin scale, the count team shall 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 shall be emptied on the count table or coin scale and either manually counted separately on the count table or counted in an approved currency counting machine located in a conspicuous location on, near, or adjacent to the count table or coin scale. These procedures shall at all times be conducted in full view of the closed circuit television cameras located in the count room.

f. Immediately after the contents of a container are emptied onto the count table or coin scale, the inside of the container 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 to ensure all contents of the container have been removed and, if applicable, the container shall then be locked. Empty containers shall be secured in 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 shall place the contents of each container into separate stacks on the count table by denomination of moneys and by type of form, record, or document, except that a machine may be used to automatically sort moneys by denomination.

(2) Each denomination of moneys shall be counted separately by one count team member who shall group moneys of the same denomination on the count table in full view of a closed circuit television camera. The moneys shall 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, shall confirm the accuracy of the total, either orally or in writing, with that reached by the first count team member.

12.18(5) Table games.

a. As the contents of each container from a table game are counted, one count team member shall 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 amount of coin.

(4) The total amounts of moneys.

(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 shall record by game on the master game report the total amounts of moneys, table inventory slips, fills, credits, and win or loss together with any other required information.

c. Notwithstanding the requirements of paragraphs 12.18(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 shall 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 shall sign the report attesting to the accuracy of the information contained thereon.

e. Moneys shall not be removed from the count room after commencement of the count until the moneys total has been verified and accepted by a cashier. At the conclusion of the count, all moneys removed from the containers shall 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 shall attest to the accuracy of the amount of moneys received from the gaming tables by signature on the master game report, after which a count team member shall sign the master game report evidencing the fact that both the cashier and count team have agreed on the total amount of moneys counted. The verified funds shall 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 containers shall be attached. The report, with attachments, shall then be transported directly to the accounting department or shall be maintained in locked storage until the master game report can be delivered to the accounting department. Upon meeting the signature requirements described in paragraph 12.18(5)“*e*,” the report shall 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 shall 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 shall, on a daily 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 triplicates 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.

12.18(6) Slot machines.

a. Moneys shall not be removed from the count room after commencement of the count until the moneys total has been verified and accepted by a cashier. At the conclusion of the count, all moneys removed from the containers shall 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 shall attest to the accuracy of the amount of moneys received from the slot machines by signature on the slot drop sheet, 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 moneys counted. The verified funds shall remain in the custody of the cashier.

b. The slot drop sheet and supporting documents shall be transported directly to the accounting department and shall not be available, except for signing, to any cashier’s cage or slot personnel or shall be maintained in locked storage until they can be delivered to the accounting department.

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

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

- (2) Record the hopper fills for each slot machine.
- (3) 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.
- (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, if applicable.
 - (4) Verified for proper calculation, summarization, and recording.
 - (5) Recorded.
 - (6) Maintained and controlled by accounting employees.

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

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