

E. Upon receipt from a patron of a tip or gratuity, a dealer assigned to the gaming table shall extend his arm in an overt motion and deposit such tip or gratuity in the transparent locked box reserved for such purpose.

F. All tips received by employees not covered in Subsection D of this Section shall be deposited into the licensee's or casino operator's payroll account and distributed to employees in accordance with the internal controls. Distributions to employees from this pool shall be made following the payroll accounting practices and shall be subject to all applicable state and federal withholding taxes.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 27:15 and 24.

**HISTORICAL NOTE:** Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1640 (July 2012), amended LR 41:1495 (August 2015).

### **§2723. Internal Controls; Slots**

A. Any reference to slot machines or slots in this Section includes all electronic gaming devices. Provisions in this Section which are only applicable when coins and tokens are used shall not apply to coinless and tokenless devices.

B. Whenever a patron wins a jackpot that is not totally and automatically paid directly from the electronic gaming device, a slot attendant shall prepare and process a request for jackpot payout form in accordance with the internal controls. A request for jackpot payout form is not required if all of the following conditions are met:

1. a slot representative initiates an automated jackpot slip at the game;
2. a jackpot slip is generated through the computer system; and
3. the cashier uses this information to pay the jackpot.

C. The request for jackpot payout form shall contain, at a minimum, the following information:

1. date and time the jackpot was processed;
2. the electronic gaming device machine number and location number;
3. the denomination of the electronic gaming device;
4. number of credits played;
5. combination of reel characteristics;
6. on short pays, amount the machine paid;
7. amount of hand-paid jackpot;
8. signature of the slot attendant if for a pouch pay, quick pay, or other similar approved payment process; and
9. if a pouch pay, quick pay, or other similar payment process, the signature of the witness to the payment. If the pouch pay is under the amount approved by the division in the internal controls, this signature is not required.

D. Each licensee and casino operator shall use multi-part jackpot payout slips to document any jackpot payouts or short pays. The jackpot slips shall be in a continuous numerical

series, pre-numbered or numbered by the printer in a form utilizing the alphabet, and only in one series at a time. The alphabet need not be used if the numerical series is not repeated during the business year. Manual jackpot slips may be utilized in numerical sequence by location

1. A three-part jackpot payout slip which is clearly marked "jackpot" shall be utilized. The third copy may be the secured copy retained in the computer or whiz machine. Each jackpot slip shall include the following information:

- a. date and time the jackpot was processed;
- b. denomination;
- c. machine and location number of the electronic gaming device on which the jackpot was registered;
- d. number of credits played;
- e. dollar amount of payout in both alpha and numeric. Alpha is optional if another unalterable method is used for evidencing the amount of the jackpot or short pay;
- f. game outcome including reel symbols, card values and suits, etc., for jackpot payouts;
- g. slip number;
- h. signature of the cashier;
- i. signature of a slot attendant. This signature is after the receipt of money from the cashier to verify the attendant received the correct amount of money; and
- j. verification and witness by an additional permitted gaming employee if the jackpot is less than the amount required for the filing of a W2-G or similar federal tax withholding form. This signature is not required if the jackpot is paid in accordance with § 2723.C.9. If the jackpot requires federal reporting, the additional permitted gaming employee shall be an employee from a department independent of the department performing the payout.

2. When paying a jackpot slip where the jackpot request is used to document a pouch pay, quick pay or other similar payment process, the cashier shall:

- a. verify the required signatures are on the request;
- b. verify the information on the request matches the information on the jackpot payout form;
- c. sign the jackpot payout form verifying that the request and the slip match and that the proper amount of money was paid to the attendant; and
- d. attach the request to the jackpot payout form.

3. Voided jackpot slips shall be clearly marked "Void" across the face of all copies. On manual jackpot slips, only the first and second copies must have "Void" written across the face. The employee initiating the void shall print their name and employee number and sign their name on the voided slip. The supervisor who approves the void shall print their name and employee number and sign the voided slip. The supervisor shall print or stamp the date and time the void is approved. Either the supervisor or the initiating employee

shall note why the slip was voided on the face of all copies. All copies of the voided slip shall be forwarded to accounting.

4. Computerized slot systems and components shall be restricted to prevent unauthorized access and fraudulent payouts.

5. Jackpot payout forms shall be controlled and routed in a manner that precludes a fraudulent payout by forging signatures, or by altering the amount paid subsequent to the payout, and misappropriating the funds. One copy of the jackpot payout slip shall be retained in a locked box located outside the change booth or cage where jackpot payout slips are executed or as otherwise approved by the division.

6. Jackpot overrides shall have the notation "override" printed on all copies, and shall be approved by a slot supervisor. Jackpot override reports shall be run on a daily basis by a department independent of slots.

E. If a jackpot requires federal reporting, the following shall be obtained by the slot attendant prior to payout and for preparation of a Form W-2G:

1. a valid ID;
2. the name, address, and Social Security number, if applicable, of the patron;
3. amount of the jackpot; and
4. any other information required for completion of the Form W-2G.

F. If the jackpot is \$10,000 or more, in addition to Subsections D and E of this Section, a surveillance photograph shall be taken of the winner and the payout form shall be signed by a slot supervisor or casino shift manager. The requirements of this Subsection shall be met prior to the device being returned to operation.

G. If the jackpot is greater than \$50,000, in addition to Subsections D, E, and F of this Section, the slot attendant shall notify a slot technician who shall verify that division seals protecting the program storage media are intact. If the division seals are broken, the program storage media shall be tested to ensure compliance with these regulations. A photograph of the division seal covering the program storage media shall be taken or the test shall be completed before the jackpot is paid. The photograph may be in digital form and shall be timestamped. The photograph, or a copy of it, shall be attached to the jackpot payout form. Digital versions of the photograph shall be maintained for the same duration as the printed photograph. Surveillance shall record the process of certifying the division seals, any required testing, and the payment to the patron. The requirements of this Subsection shall be complied with prior to the device being returned to operation.

H. If the jackpot is \$500,000 or more, in addition to Subsections D, E, F, and G of this Section, the licensee or casino operator shall immediately call for a division agent. Surveillance shall constantly monitor the electronic gaming device until payment of the jackpot has been completed or until otherwise directed by a division agent. With the

exception of surveillance monitoring the game and the processing of the jackpot slip, W-2G, and DCFS jackpot intercept search, no action shall be taken until a division agent is present. A slot technician shall verify that division seals protecting the program storage media are intact. The slot technician shall inspect and test the program storage media in a manner prescribed by the division. Surveillance shall monitor the entire process of inspecting and testing. The payout form shall be signed by a designated licensee or casino operator representative as specified in the internal controls. The device shall not be placed back into service until all requirements of this Subsection are met.

I. Each licensee and casino operator shall use multi-part slot fill slips to document any fill made to a slot machine hopper. The fill slips shall be in a continuous numerical series, pre-numbered or numbered by the printer in a form utilizing the alphabet, and only in one series at a time. The alphabet need not be used if the numerical series is not repeated during the business year. Manual fill slips may be utilized in numerical sequence by location.

1. A three-part slot fill slip which is clearly marked "fill" shall be utilized. The third copy may be the secured copy retained in the computer or whiz machine. Each fill slip shall include the following information:

- a. date and time;
- b. machine and location number;
- c. dollar amount of slot fill in both alpha and numeric. Alpha is optional if another unalterable method is used for evidencing the amount of the slot fill;
- d. signatures of at least two employees verifying and witnessing the slot fill; and
- e. slip number.

2. Computerized slot fill slips shall be restricted so as to prevent unauthorized access and fraudulent slot fills.

3. Hopper fill slips shall be controlled and routed in a manner that precludes a fraudulent fill by forging signatures, or by altering the amount paid subsequent to the fill, and misappropriating the funds. One copy of the hopper fill slip shall be retained in a locked box located outside the change booth or cage where hopper fill slips are executed or as otherwise approved by the division.

4. The initial slot fills shall be considered part of the coin inventory and shall be clearly designated as "slot loads" on the slot fill slip.

5. Voided slot fill slips shall be clearly marked "Void" across the face of all copies. On manual fill slips, only the first and second copies shall have "Void" written across the face. The employee initiating the void shall print their name and employee number and sign their name on the voided slip. The supervisor who approves the void shall print their name and employee number and sign the slip. The supervisor shall stamp or print the date and time the void is approved. Either the supervisor or the initiating employee shall note why the slip was voided on the face of all copies. All copies shall be

forwarded to accounting for accountability and retention on a daily basis.

6. Slot fill slips shall be used in sequential order.

J. Slot Drop

1. The licensee or casino operator shall remove the slot drop from each machine according to a schedule submitted to the division, setting forth the specific times for such drops. The division reserves the right to deny a licensee's or casino operator's drop schedule or schedule change with cause. All slot drop buckets, including empty slot drop buckets, shall be removed according to the schedule. Each licensee and casino operator shall notify the division at least five days prior to implementing a change to this schedule, except in emergency situations. Emergency drops, including those for maintenance and repairs, which require removal of the slot drop, require written notification to the division within 24 hours detailing date, time, machine number and reason.

2. Each licensee and casino operator shall submit its drop transportation route from the gaming area to the count room to the division prior to implementing or changing the route.

3. The slot drop process shall be completed as follows.

a. Prior to opening any slot machine, emptying or removing any slot drop bucket, security and surveillance shall be notified that the drop is beginning. The slot drop process shall be monitored in its entirety and recorded by surveillance including transportation to the count room or other secured area as approved by the division. At least one surveillance employee shall monitor the drop process at all times. This employee shall document on the surveillance log the time that the drop process begins and ends and any exceptions or variations to established procedures observed during the drop.

b. A minimum of three employees shall be involved in the removal of the slot drop, at least one of whom is independent of the slot department.

c. The drop team shall collect each drop bucket and ensure that the correct tag or number is added to each bucket.

d. Security shall be provided over the slot buckets removed from the slot drop cabinets prior to being transported to the count area. Slot drop buckets must be secured in a locked slot drop cabinet or cart during transportation to the count area.

e. If more than one trip is required to remove the slot drop buckets from all of the machines, the filled carts or coins shall be either locked in the count room or secured in another equivalent manner as approved by the division.

f. At least once per year, in conjunction with the regularly scheduled drop, a complete sweep shall be made of hopper and drop bucket cabinets for loose tokens and coins. Such tokens and coins should be placed in respective hoppers and drop buckets and not commingled with other machines' hoppers and drop buckets.

g. Once all drop buckets are collected, the drop team shall notify security and surveillance that the drop has ended.

h. At the end of the last gaming day of each calendar month, the licensee's or casino operator's drop shall include drop buckets from all slot machines.

K. The contents of the slot drop shall be counted in a hard count room according to a schedule, submitted to the division, setting forth the specific times for such counts. The hard count process shall be completed as follows.

1. The issuance of the hard count room key shall be witnessed by two gaming employees, who shall be from different departments. Neither of these two employees shall be members of the count team.

2. Access to the hard count room during the slot count shall be restricted to members of the drop and count team, supervisors for resolution of problems, division agents, and authorized observers as approved by the division. Authorized maintenance personnel may enter only when accompanied by security. All persons exiting the count room, with the exception of division agents, shall be examined by security with a properly functioning hand-held metal detector (wand).

3. The slot count process shall be monitored in its entirety and recorded by surveillance including transportation to the count room or other secured area as approved by the division. On at least two days per calendar month that shall be randomly selected, at least one surveillance or internal audit employee shall watch the count process. Surveillance shall document on the surveillance log the times that the count process begins and ends, and any exceptions or variations to established procedures observed during the count, including each time the count room door is opened. If surveillance observes the visibility of the count team's hands or other activity is continuously obstructed at any time, surveillance shall immediately notify the count room employees.

4. Prior to each count, the count team shall perform a test of the weigh scale with varying weights or with varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated. The results shall be recorded and signed by at least two count team members. The initial weigh and count shall be performed by a minimum of three employees, who shall be rotated on a routine basis. The rotation shall be such that the count team does not consist of only the same three employees more than four days per week.

5. The slot count team shall be independent of the generation of slot revenue and the subsequent accountability of slot count proceeds. Slot department employees can be involved in the slot count or subsequent transfer of the wrap, if they perform in a capacity below the level of slot shift supervisor.

6. The following functions shall be performed in the counting of the slot drop.

a. The slot weigh and wrap process shall be controlled by a count team supervisor. The supervisor shall be precluded from performing the initial recording of the weigh and count unless a weigh scale with a printer is used.

b. Each drop bucket shall be emptied and counted individually. Drop buckets with zero drop shall be individually entered.

c. Contents of each drop bucket shall be recorded on the count sheet in ink or other permanent form prior to commingling the funds with funds from other buckets. If a weigh scale interface is used, the slot drop figures shall be transferred by direct line to computer storage media.

d. The recorder and at least one other count team member shall sign the weigh tape attesting to the accuracy of the initial weigh and count.

e. All employees who participate in the weigh, count or wrap process shall sign the count sheet.

f. The coins shall be wrapped and reconciled in a manner which precludes the commingling of the current slot drop with the next slot drop.

g. Transfers out of the count room shall be recorded on a separate multi-part numbered form, used solely for slot count transfers, which is subsequently reconciled by the accounting department to ensure the accuracy of the reconciled wrapped slot drop. Transfers are counted and signed for by at least two members of the count team, a cage or vault cashier, and someone independent of the count team who is responsible for authorizing the transfer.

h. If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, there shall be compliance with the following:

i. at the commencement of the slot count:

(a). the coin room inventory shall be counted by at least two employees, one of whom shall be a member of the count team and the other shall be independent of the weigh, count, and wrap procedures; and

(b). the above count shall be recorded on an appropriate inventory form;

ii. upon completion of the wrap of the slot drop:

(a). at least two members of the count team shall count the ending coin room inventory separately and reconcile the two counts;

(b). the above counts shall be recorded on a summary report(s) which evidences the calculation of the final wrap by subtracting the beginning inventory from the sum of the ending inventory and transfers in and out of the coin room;

(c). the same count team members who counted the ending coin room inventory shall compare the calculated wrap to the initial weigh or count, recording the comparison and noting any variances on the summary report;

(d). a member of the cage or vault department counts the ending coin room inventory by denomination. This count shall be reconciled to the beginning inventory, wrap, transfers and initial weigh or count on a timely basis by the cage or vault or other department independent of the slot department and the weigh and wrap procedures; and

(e). at the conclusion of the reconciliation, at least two count team members and the verifying employee shall sign the summary report(s) attesting to its accuracy.

i. If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, upon completion of the wrap of the slot drop:

i. at least two members of the count team shall count the final wrapped slot drop independently from each other;

ii. the above counts shall be recorded on a summary report;

iii. the same count team members as discussed above (or the accounting department) shall compare the final wrap to the weigh or count recording the comparison and noting any variances on the summary report;

iv. a member of the cage or vault department shall count the wrapped slot drop by denomination and reconcile it to the count;

v. at the conclusion of the reconciliation, at least two count team members and the cage or vault employee shall sign the summary report attesting to its accuracy; and

vi. the wrapped coins, exclusive of proper transfers, are transported to the cage, vault or coin vault after the reconciliation of the weigh or count to the wrap.

j. The count team shall compare the weigh or count to the wrap count daily. Variances of 2 percent or greater per denomination between the weigh or count and wrap shall be investigated on a daily basis. The results of such investigation shall be documented and maintained for five years.

k. All slot count and wrap documentation, including any applicable computer storage media, shall be immediately delivered to the accounting department by an employee independent of the cage department. Alternatively, it may be secured until retrieved by the accounting department.

l. Corrections on slot count documentation shall be made by crossing out the error, entering the correct figure, and having at least two count team employees initial the correction. If a weigh scale interface is used, corrections to slot count data shall be made using either of the following:

i. crossing out the error on the slot document, entering the correct figure, and having at least two count team employees initial the correction. If this procedure is used, an employee independent of the slot department and count team enters the correct figure into the computer system prior to the generation of a related slot report(s);

ii. during the count process, correcting the error in the computer system and entering the passwords of at least two count team employees. If this procedure is used, an exception report shall be generated by the computer system identifying the slot machine number, the error, the correction and the count team employees attesting to the corrections.

m. At least three employees shall be present throughout the wrapping of the slot drop. If the slot count is conducted with a continuous mechanical count meter, which is not reset during the count and is verified in writing by at least three employees at the start and end of each denomination count, then this requirement is not applicable.

n. If the coins are not wrapped immediately after being weighed and counted, they shall be secured and not commingled with other coin. The term "wrapped slot drop" includes wrapped, bagged (with continuous metered verification), and racked coins and tokens.

o. If the coins are transported off the property, a second, alternative count procedure shall be performed before the coins leave the property and any variances shall be documented.

L. Each hard count area shall be equipped with a weigh scale to weigh the contents of each slot drop bucket.

1. A weigh scale calibration module shall be secured to prevent unauthorized access and shall have the manufacturer's control to preserve the integrity of the device. Internal audit shall observe testing of the accuracy of the weigh scale and weigh scale interface at a minimum of once per quarter, document the results, and maintain the records for five years. The manufacturer shall calibrate the weigh scale at a minimum of once per year. Someone independent of the cage, vault, slot and count team functions shall be required to be present whenever the calibration module is accessed. Such access shall be documented and maintained. The controller or his designee shall be the only person(s) with access to the weigh calibration keys.

2. If a weigh scale interface is used, it shall be adequately restricted to prevent unauthorized access.

3. If the weigh scale has a "zero adjustment mechanism," it shall be either physically limited to minor adjustments or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.

4. If a mechanical coin counter is used, instead of a weigh scale, procedures equivalent to those described in this Section shall be utilized.

M. Each licensee and casino operator shall maintain accurate and current records for each slot machine including:

1. initial meter readings, both electronic and system, including coin in, coin out, drop, total jackpots paid, and games played for all machines. These readings shall be recorded prior to commencement of patron play for both new machines and machines changed in any manner other than changes in theoretical hold;

2. a report produced at least monthly showing month-to-date and year-to-date actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage. If practicable, the report should include the actual hold percentage for the entire time the machine has been in operation. Actual hold equals dollar amount of win divided by dollar amount of coin in. Variances

between theoretical hold and actual hold of greater than 2 percent shall be investigated on an annual basis, resolved, and the findings documented;

3. records for each machine which indicate the dates and type of changes made and the recalculation of theoretical hold as a result of the changes;

4. the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations;

5. system meter readings which:

a. shall be recorded immediately prior to or subsequent to each slot drop;

b. shall be reviewed by the accounting department for reasonableness using pre-established parameters. Meters which do not meet the parameters for reasonableness shall be reviewed with slot department employees and documented. As necessary, meters shall be repaired and clerical errors in the recording of meter readings shall be corrected; and

c. shall be backed up daily and transferred weekly to an off-site secured storage location that is approved by the division;

6. statistical reports, which shall be reviewed by both slot department management and management employees independent of the slot department on a monthly basis;

7. theoretical hold worksheets, which shall be reviewed by both slot department management and management employees independent of the slot department semi-annually;

8. maintenance of the computerized slot monitoring system data files, which shall be performed by a department independent of the slot department. Alternatively, maintenance may be performed by slot supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the slot department on a daily basis; and

9. updates to the computerized slot monitoring systems which reflect additions, deletions or movements of slot machines, which shall be made immediately preceding the addition or deletion in conjunction with electronic meter readings and the weigh process.

N. When slot machines are removed from the floor, slot loads, including hopper fills, shall be dropped in the slot drop bucket and routed to the coin room for inclusion in the next hard count.

O. Currency Acceptor Drop and Count Standards

1. Electronic gaming devices accepting U.S. currency and other approved equivalents shall provide a locked drop box whose contents are separately keyed from the drop bucket cabinet.

2. The currency acceptor drop box shall be removed by an employee independent of the slot department according to a schedule, submitted to the division, setting forth the specific times for such drops. Each licensee and casino operator shall

notify the division at least five days prior to implementing a change to this schedule, except in emergency situations. Emergency drops, including those for maintenance and repairs, which require removal of the currency acceptor drop box, require written notification to the division within 24 hours detailing date, time, machine number and reason. Prior to emptying or removing any currency acceptor drop box, the drop team shall notify security and surveillance that the drop is beginning.

3. The currency acceptor drop process shall be monitored in its entirety and recorded by surveillance including transportation to the count room or other secured areas as approved by the division. At least one surveillance employee shall monitor the drop process at all times. This employee shall document on the surveillance log the time that the drop begins and ends, as well as any exceptions or variations to established procedures observed during the drop, including each time the count room door is opened.

4. Each licensee and casino operator shall submit its drop transportation route from the gaming area to the count room to the division prior to implementing or changing the route. At the end of the last gaming day of each calendar month, the licensee's or casino operator's drop shall include the currency acceptor drop boxes for all slot machines.

5. The drop team shall collect each currency acceptor drop box and ensure that the correct tag or number is added to each box.

6. Security shall be provided over the currency acceptor drop boxes removed from the electronic gaming devices until received in the count area.

7. Upon removal, the currency acceptor drop boxes shall be placed in a drop box storage rack and locked therein for transportation directly to the count area or other secure place approved by the division and locked in a secure manner until the count takes place.

8. The transporting of currency acceptor drop boxes shall be performed by a minimum of two employees, at least one of whom shall be a security officer.

9. Once all currency acceptor drop boxes are collected, the drop team or security shall notify surveillance and other appropriate personnel that the drop has ended.

10. The currency acceptor count shall be performed in the soft count room and shall be recorded by surveillance. If at any time surveillance observes that the visibility of the count team's hands or other activity is consistently obstructed, surveillance shall immediately notify count room employees. At least one surveillance or internal audit employee shall watch the currency acceptor count process on at least two randomly selected days per calendar month. Surveillance shall document on the surveillance log any exceptions or variations to established procedures observed during the count.

11. The currency acceptor count shall be performed by a minimum of three employees consisting of a recorder, counter and verifier.

12. Currency acceptor count team members shall be rotated on a routine basis. Rotation shall be such that the count team does not consist of only the same three employees more than four days per week.

13. The currency acceptor count team shall be independent of transactions being reviewed and counted, and the subsequent accountability of currency drop proceeds.

14. Daily, the count team shall verify the accuracy of the currency counter by performing a test count. The test count shall be recorded and signed by at least two count team members.

15. The currency acceptor drop boxes shall be individually emptied and the contents separated on the count room table.

16. As the contents of each box are counted and verified, the count shall be recorded on the count sheet in ink or other permanent form of recordation prior to commingling the funds with funds from other boxes.

17. Drop boxes, when empty, shall be shown to another member of the count team or to surveillance.

18. The count team shall compare a listing of currency acceptor drop boxes scheduled to be dropped to a listing of those drop boxes actually counted, to ensure that all drop boxes are accounted for during each drop period.

19. Corrections to information originally recorded by the count team on currency acceptor count documentation shall be made by crossing out the error, entering the correct figure, and having at least two count team employees verify the change by initialing the correction.

20. After the count sheet has been reconciled to the currency from the count, all members of the count team shall attest by signature to the accuracy of the currency acceptor drop count. Three verifying signatures on the count sheet shall be adequate if all additional count team employees sign a supplemental document evidencing their involvement in the count process.

21. All monies that were counted shall be transferred to the cage cashier, who shall be independent of the count team, or to an employee independent of the revenue generation and the count process for verification, who shall certify by signature as to the accuracy of the currency delivered and received.

22. Access to all drop boxes, whether full or empty, shall be restricted to authorized members of the drop and count teams. In the case of an emergency drop, including those for maintenance and repairs which require access to the currency acceptor box, a slot technician, slot supervisor or other employee approved in writing by the division may have access to the drop boxes with a security escort. However, at no time shall the slot technician have access to the drop box contents key or deviate from normal drop procedures. At least one surveillance employee shall monitor the entire emergency drop process.

23. Access to the soft count room and vault shall be restricted to members of the drop and count teams, supervisors for resolution of problems, division agents, and authorized observers as approved by the division. Authorized maintenance personnel shall enter only when accompanied by security.

24. The count sheet, with all supporting documents, shall be promptly delivered to the accounting department by someone independent of the cashiering department. Alternatively, it may be secured until retrieved by the accounting department.

25. The individual possessing the keys needed to access full currency acceptor drop box contents shall be recorded by surveillance at all times.

26. Currency acceptor drop box release keys shall be maintained by a department independent of the slot department. Only the employee authorized to remove drop boxes from the currency acceptor shall be allowed access to the release keys. The count team members may have access to the release keys during the count in order to reset the drop boxes if necessary. Employees participating in the drop process are precluded from simultaneously possessing both the drop box contents keys and the drop box release keys.

27. An employee independent of the slot department shall be required to accompany the currency acceptor drop box storage rack keys and observe each time the drop boxes are removed from or placed in storage racks. Employees authorized to obtain drop box storage rack keys shall be precluded from having access to drop box contents keys, except the count team.

28. Only count team members shall be allowed access to drop box contents keys. This standard does not affect emergency situations which require currency acceptor drop box access at other than scheduled count times. At least three employees from separate departments, including management, shall participate in these situations. The reason for access shall be documented and verified by the signatures of all participants and observers.

#### P. Computer Records

1. At a minimum, the licensee or casino operator shall generate, review, document this review, and maintain slot reports on a daily basis for the respective system(s) utilized in their operation.

Q. The accounting department shall perform the following audit procedures relative to slot operations:

1. collect jackpot and hopper fill slips, computerized and manual, and other paperwork daily from the locked accounting box and the cashier cage or as otherwise approved by the division;

2. review jackpot and fill slips daily for continuous sequence. Ensure that proper procedures were used to void slips. Investigate all missing slips and errors. Document the investigation and retain the results for a minimum of five years;

3. manually add, on a daily basis, all jackpot and fill slips and trace the totals from the slips to the system-generated totals. Document all variances and retain the documentation for five years;

4. collect the hard count and currency acceptor count results from the count teams and compare the actual count to the system-generated meter reports on a daily basis;

5. prepare reports of their daily comparisons by device, by denomination, and in total of the actual count for hard and soft count to system-generated totals. Report variance(s) of \$100 or greater to the slot department for investigation. Maintain a copy of these reports for five years;

6. compare a listing of slot machine numbers scheduled to be dropped to a listing of slot machine numbers actually counted to ensure that all drop buckets and currency acceptors are accounted for during each drop period;

7. immediately investigate any variance of 2 percent or more per denomination between the weigh or count and wrap. Document and maintain the results of such investigation for five years;

8. compare 10 percent of jackpot and hopper fill slips to signature cards for proper signatures one day each month;

9. compare the weigh tape to the system-generated weigh, as recorded in the slot statistical report at least one drop period per month. Resolve any discrepancies prior to generation and distribution of slot reports to management;

10. review the weigh scale tape of one gaming day each quarter to ensure that:

a. all electronic gaming device numbers were properly included;

b. only valid identification numbers were accepted;

c. all errors were investigated and properly documented, if applicable;

d. the weigh scale correctly calculated the dollar value of coins; and

e. all discrepancies are documented and the documentation is maintained for a minimum of five years;

11. verify the continuing accuracy of the coin-in meter readings as recorded in the slot statistical report at least monthly;

12. compare the "bill-in" meter reading to the currency acceptor drop amount at least monthly. Discrepancies shall be resolved prior to the generation and distribution of slot statistical reports to management;

13. maintain a personnel access listing for all computerized slot systems which includes, at a minimum:

a. employee name;

b. employee identification number, or equivalent; and

c. listing of functions the employee can perform or equivalent means of identifying same;

14. review sensitive key logs. Investigate and document any omissions and any instances in which these keys are not signed out and signed in by the same individual;

15. on a daily basis, review exceptions, jackpot overrides, and verification reports for all computerized slot systems, including tokens, coins and currency acceptors, for propriety of transactions and unusual occurrences. These exception reports shall include the following:

- a. cash variance which compares actual cash to metered cash by machine, by denomination and in total;
- b. drop comparison which compares the drop meter to weigh scale by machine, by denomination and in total.

#### R. Slot Department Requirements

1. The slot booths, change banks, and change banks incorporated in beverage bars (bar banks) shall be counted down and reconciled each shift utilizing appropriate accountability documentation.

2. The wrapping of loose slot booth and cashier cage coin shall be performed at a time or location that does not interfere with the hard count process or the accountability of that process.

3. A record shall be maintained evidencing the transfers of unwrapped coin.

4. Slot booth, change bank, and bar bank token and chip storage cabinets and drawers shall be constructed to provide maximum security of the chips and tokens.

5. Each station shall have a separate lock and shall be keyed differently.

6. Slot booth, change bank, and bar bank cabinet and drawer keys shall be maintained by the supervisor and issued to the change employee assigned to sell chips and tokens. Issuance of these keys shall be evidenced by a key log, which shall be signed by the change employee to whom the key is issued. All slot booth, change bank, and bar bank keys shall be returned to the supervisor at the end of each shift. The return of these keys shall be evidenced on the key log, which shall be signed by the cage employee to whom the key was previously issued. The key log shall include:

- a. the change employee's employee number and signature;
- b. the date and time the key is signed out; and
- c. the date and time the key is returned.

7. At the end of each shift, the outgoing and incoming change employee shall count the bank. The outgoing employee shall fill out a count sheet, which shall include opening and closing inventories listing all currency, coin, tokens, chips and other supporting documentation. The count sheet shall be signed by both employees.

8. In the event there is no incoming change employee, the supervisor shall count and verify the closing inventory of the slot booth, change bank, and bar bank.

9. Increases and decreases to the slot booths, change banks, and bar banks shall be supported by written documentation signed by the cage cashier and the slot booth, change bank, or bar bank employee.

10. The slot department or MIS shall maintain documentation of system-related problems, including, but not limited to, system failures, extreme values for no apparent reason, and problems with data collection units, and document the follow-up procedures performed. Documentation shall include at a minimum:

- a. date the problem was identified;
- b. description of the problem;
- c. name and position of person who identified the problem;
- d. name and position of person(s) performing the follow up;
- e. date the problem was corrected; and
- f. how the problem was corrected.

11. The slot department shall investigate all meter variances received from accounting. Copies of the results of the slot department's investigation shall be retained by the accounting department for five years.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 27:15 and 24.

**HISTORICAL NOTE:** Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1641 (July 2012), amended LR 44:1449 (August 2018), amended LR 44:2014 (November 2018), LR 52:65 (January 2026).

#### **§2725. Internal Controls; Poker**

A. Supervision shall be provided during all poker games by personnel with authority greater than those employees conducting the games.

B. Poker area transfers between table banks and the poker bank or casino cage shall be authorized by a supervisor and evidenced by the use of a lammer button or other means approved by the division. Such transfers shall be verified by the poker area dealer and the runner. A lammer is not required if the exchange of chips, tokens, or currency takes place at the table.

C. The amount of the main poker area bank shall be counted, recorded and reconciled on a shift basis by two gaming supervisors or two cashiers, who shall attest to the amount counted by signing the check-out form.

D. At least once per gaming day, the table banks shall be counted by a dealer and a gaming supervisor, or two gaming supervisors, and shall be attested to by signatures of those two employees on the proper form. The count shall be recorded and reconciled at least once per day.

E. The procedure for the collection of poker drop boxes and the count of the contents thereof shall comply with the internal control standards applicable to the table game drop boxes in §2717.