



Ohio Administrative Code Rule 109:1-5-21 Internal control standards.

Effective: December 23, 2021

(A) Each licensed e-bingo organization shall establish, maintain and update an internal control system, the purposes and the procedures of which shall be designed to reasonably insure that:

(1) Critical assets associated with the operation of the electronic instant bingo system are safeguarded;

(a) An organization shall maintain custody of all keys to an electronic instant bingo device. The keys for the lock for a device's outer door must be keyed differently than the inner compartment that houses the computer logic and currency validator stacker area.

(b) An electronic instant bingo device may not be reserved. A device may be held for an active player for no more than fifteen minutes.

(c) An organization or employee may not modify the assembly or operational functions of an electronic instant bingo device.

(2) Financial records are accurate and reliable;

(3) Transactions are performed only in accordance with the specific or general authorization of the electronic instant bingo operator(s);

(a) An organization that conducts electronic instant bingo shall maintain a separate cash register for all monies associated with electronic instant bingo. All monies shall be locked and secured in a safe devoted exclusively to electronic instant bingo.

(b) Access to the cash register, safe and electronic instant bingo operations shall be limited to the electronic instant bingo operator(s) listed on the organizations license application or amendment submitted to the attorney general.



(c) After the close of business on the last day of every month, an organization is required to separate its starting cash bank amount from the total cash contained in the cash register and to deposit the excess cash into its designated electronic instant bingo account within four days.

(d) If at any time during the month the proceeds of electronic instant bingo exceeds two thousand dollars over the starting cash bank, the excess must be deposited into the designated bank account within four days.

(4) Electronic instant bingo transactions are recorded adequately to permit proper reporting of gross and net revenue, to determine charitable distributions, prize payments, allowable expenses and to maintain accountability for assets;

(5) Access to electronic instant bingo system assets is permitted only by authorized personnel;

An organization shall maintain an access log prescribed by the attorney general for each electronic instant bingo device. A person who accesses a device shall record the reason for access and date and initial the log. An organization shall retain the log in the device.

(6) Recorded accountability for electronic instant bingo assets must be compared with actual assets at reasonable intervals and appropriate action taken with respect to any discrepancies;

(7) A ticket voucher is only valid and must be presented for redemption within twenty-four hours of the end of the bingo session in which it was won, as listed on the licensed organizations license;

(8) The organization immediately shall shut down an electronic instant bingo system and notify the attorney general if it detects or discovers any defect, malfunction, or problem with an electronic instant bingo operating system, electronic instant bingo device, or electronic instant bingo game that affects the security or the integrity of the game. The organization shall also immediately notify the distributor or manufacturer of the defect, malfunction, or problem.

(9) An organization may not



(a) Knowingly redeem a ticket voucher that has been defaced, tampered with, or counterfeited. If a player attempts to redeem a voucher that has been defaced, tampered with, or counterfeited, the organization, if possible, shall retain and void the credit ticket voucher;

(b) Knowingly redeem a ticket voucher that was issued at another site or a voucher that was issued prior to the bingo session at which it is presented for redemption. If a player attempts to redeem a voucher that was issued prior to the bingo session in which it was presented for redemption, the organization, if possible, shall retain and void the credit ticket voucher;

(c) Modify the assembly or operational functions of an electronic instant bingo device.

(10) Electronic instant bingo is conducted with integrity; and

(11) Chapter 2915. of the Revised Code and rules of the attorney general are followed.

(B) The internal control procedures must be in writing and available to the attorney general upon request. The attorney general may, in writing, approve, deny, or require a revision to any provision or proposed amendment to the internal control systems. If the licensed e-bingo organization is notified of a required revision, the licensed e-bingo organization must work with the attorney general to address the revision;

(C) If the attorney general requests additional information, clarification, or revision of any proposed amendment to an internal control and the licensed e-bingo organization fails to satisfy the request within thirty days after the attorney general's request, the attorney general shall consider the amendment denied and it cannot be implemented. If the licensed e-bingo organization subsequently wants to pursue the amendment, it must resubmit the request along with the additional information previously requested by the attorney general.

(D) In the event of an emergency, the licensed e-bingo organization may temporarily amend an internal control procedure. The attorney general must be notified that an emergency exists before temporarily amending an internal control procedure.

(E) A licensed e-bingo organization must submit the temporary emergency amendment of the



internal control system to the attorney general within twenty-four hours of the amendment.

(F) The submission must include the detailed emergency procedures that will be implemented and the time period the emergency procedures will be temporarily in place. Any concerns the attorney general has with the submission must be addressed with the licensed e-bingo organization.

(G) If the attorney general determines that the administrative or accounting procedures or internal control systems of the licensed e-bingo organization do not comply with the requirements of these rules or requires improvement, the attorney general shall notify the licensed e-bingo organization in writing. Within fifteen days after receiving the notification, the licensed e-bingo organization must amend its procedures accordingly and must submit, for attorney general approval, a copy of the internal control system, as amended, and a description of any other remedial measure taken.