



Ohio Administrative Code

Rule 3770:3-8-03 Accounting and revenue audit.

Effective: [October 27, 2022](#)

(A) Each type C sports gaming proprietor must have procedures and systems for the preparation, use, and maintenance of complete, accurate, and legible accounting and gaming records, which must include all transactions.

(B) All books, forms, records, documents, and data submitted to the director must have the name of the entity, date of completion, and the title of the book, form, record, document, or stored data.

(C) General accounting records must be maintained on a double-entry system of accounting with transactions recorded on a basis consistent with generally accepted accounting principles.

(D) Each type C sports gaming proprietor must comply with Chapter 5753. of the Revised Code and with any requests of the tax commissioner.

(E) Each type C sports gaming proprietor must have documented revenue audit procedures. Documentation must be maintained evidencing the performance of all revenue audit procedures, any exceptions noted, and follow-up of all exceptions. The director will prescribe the method of documentation and may require additions or modifications to revenue audit procedures.
