



Ohio Administrative Code

Rule 3772-10-17 Accounting controls for the cage, main bank, and redemption kiosks.

Effective: February 28, 2022

(A) Each casino operator's internal controls must detail the procedures for operating the cages, main bank, and satellite cages. The procedures must provide for the following:

- (1) The organization, number, and qualifications of staff;
- (2) The beginning and ending times for each shift;
- (3) Documentation to support any transfers between the cage, main bank, or satellite cages, and adequate security to provide safety of funds being moved;
- (4) The recording of perpetual inventory and the reconciliation of physical inventory to that perpetual inventory upon the changing of shifts, and documentation to support such information;
- (5) The documentation of imprest amounts being transferred upon the changing of shifts, and signatures of the incoming and outgoing cashiers or supervisors; and
- (6) Adequate key control to assure the security of funds during a shift.

(B) Any variances in the cages, main bank, or redemption kiosks, must be documented by the casino operator and a system must exist to identify variances by each individual cashier or redemption kiosk. If a variance exceeds five hundred dollars, the variance must be reported to the commission and investigated by the casino operator. The findings of the investigation must be forwarded to the commission.

(C) The cage accountability must be reconciled to the general ledger at least monthly.

(D) Redemption kiosks will be returned to an imprest amount and must be reconciled on a schedule as established in the casino operator's internal controls.



(E) Procedures for redemption kiosk reconciliation, for all types of transactions offered, must be described in the casino operators internal controls and must include:

- (1) Procedures for removal and counting of all currency and vouchers from the redemption kiosks;
- (2) Procedures for performing and documenting fills and drops of redemption kiosks; and
- (3) Procedures for documenting the imprest amount per reconciliation period.

(F) A trial balance of gaming operation accounts receivable, including the name of the customer and current balance, must be prepared at least monthly for active, inactive, settled, or written-off accounts. The trial balance of gaming operation accounts receivable must be reconciled to the general ledger each month. The reconciliation and any follow up performed must be documented, maintained for inspection, and provided to the commission upon request.

(G) All cage and credit accounting procedures and any follow-up performed must be documented, maintained for inspection, and provided to the commission upon request.