



## Ohio Administrative Code Rule 3772-10-19 Count procedures.

Effective: February 28, 2022

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- (A) Each casino operators internal controls must detail the count procedures for counting the proceeds from casino gaming.
- (B) The counting process must be conducted by a count team that is independent of the cashier's cage, the accounting department, all audit functions, and of the transactions being reviewed and counted, unless otherwise approved by the executive director.
- (C) The counting process must be performed by a minimum of three count team employees.
- (D) There must be at least three count team employees in the count room during the counting process, until the proceeds from casino gaming have been accepted into the cage or main bank accountability.
- (E) Table game drop boxes and electronic gaming equipment bill validator canisters containing the proceeds from casino gaming must only be opened and counted in the count room by the count team. Only count team members can handle the proceeds from casino gaming during the count.
- (F) Access to the count room must be restricted as follows:
- (1) When proceeds from casino gaming are present in the count room, access is limited to members of the count team, security, main bankers, and commission personnel. The executive director may conditionally approve temporary access for additional individuals, as requested.
  - (2) When proceeds from casino gaming are not present in the count room, access is limited to those detailed in the casino operators access controls.
- (G) Entering and exiting the count room during the counting process is only permitted when scheduled or for emergencies. Commission personnel may enter and exit at any time.



(H) All persons present in the count room during the counting process, except commission and security personnel, must wear a full-length, one-piece, pocket-less outer garment with openings only for the arms, feet, and neck.

(I) Only transparent bags and containers are permitted in the count room.

(J) Before conducting the counting process, the count team must test the counting machines for accuracy. The test procedures must be witnessed by at least two count team members and must be documented. The test documentation must be signed by at least two count team members and included in the final count documentation. Counting machines that fail the test must not be used.

(K) Before conducting the counting process, the count team must alert the surveillance department that the counting process is about to begin.

(L) Each member of the count team must display the backs and palms of their hands to the view of the other members of the count team and a surveillance camera prior to commencing and after completing each of the following:

- (1) Transporting money from the count table to the count machine or placing money into the count machine;
- (2) Removing money from the count machine or transporting money from the count machine to the count table;
- (3) Conducting the bulk count of loose bills at the end of the count; and
- (4) Removing or returning hands from a position on or above the count table;
- (5) Returning hands to a position on or above the count table; and
- (6) Coming in contact with their person or that of another individual.



(M) At least three members of the count team must attest in writing as to the results of the count prior to the proceeds being given to the main banker.

(N) All proceeds from casino gaming must be turned over to a main banker who must be independent of the count team. The main banker must conduct a bulk count of the proceeds from casino gaming and then compare it to the count documentation. The main banker must attest in writing to the amount of funds. All differences must be reconciled before the remaining count team members leave the count room.

(O) The count documentation, with all supporting documents, must be delivered to the accounting department by a licensed person independent of the cashier's cage department. Alternatively, the count documentation and all supporting documents may be secured in a locked canister or other device to which only accounting personnel have access, until retrieved by the accounting department.