
**LOTTERIES AND GAMING (ACCOUNTING AND INTERNAL
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LOTTERIES AND GAMING (ACCOUNTING AND INTERNAL CONTROLS) REGULATIONS

SI 43/1993
SI 89/1995
SI 30/1998
SI 55/1998
SI 74/1999
SI 105/2004

(SECTION 54 and 66)

[Commencement 21st July, 1993]

1. These Regulations may be cited as the Lotteries and Gaming (Accounting and Internal Controls) Regulations, 1993. Citation.

2. In these Regulations, unless the context indicates otherwise — Interpretation.

“Accounting Department” is that established for the purposes of Regulation 13(3)(g);

“Board” means the Gaming Board for the Commonwealth of The Bahamas;

“Cage Cashiers” are the cashiers referred to in Regulation 16;

“Cash Equivalent” means a travellers cheque, money order, certified cheque, cashiers’ cheque or a voucher recording cash drawn against a credit card or charge card or a cheque issued by the Casino Licensee accepting it;

“Casino” means an establishment licensed under Section 33(1) of the Act and in respect to which a licence under Section 33(3) of the Act exists;

“Casino Licensee” means a holder of licence issued pursuant to Section 34 of the Act, that authorizes the management of a casino;

“Casino Supervisor” is a reference to a person in a supervisory capacity and required to perform certain functions under these Regulations, including and any other function approved by the Board, Supervisors, Pit Bosses, Casino Shift Managers, the Assistant Casino Manager and the Casino Manager;

“Change Booth” is as described in Regulation 35(4);

“Change Person” means a person employed in the operation of a casino to possess an imprest inventory of coin and currency created from slot booth funds to be used for the even exchange with slot machine patrons of coins, currency, slot

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- tokens, travellers' cheques and other cash equivalents;
- “Chief Financial Officer” is the senior executive of the licensee with overall responsibility for its Internal and Accounting Controls;
- “Chief Operating Officer” is the senior executive of the licensee exercising the overall management or authority over all the operations of the casino and the carrying out by employees of the casino of their duties;
- “Chip Exchange Form” is as described in Regulation 23(14);
- “Closer” means the original of the Table Inventory Slip upon which each table inventory is recorded at the end of each shift;
- “Coin/Cash Document Return” is as described in Regulation 35(2);
- “Coin/Currency Issue” is as described in Regulation 35(2);
- “Compensation” means direct or indirect payment for services performed including, and any other function approved by the Board, salary, wages, bonuses, deferred payments, overtime and premium payments;
- “Complimentary Services” are as defined in Regulation 11;
- “Credit Slip” (known as a “Credit”) is as referred to in Regulation 24;
- “Drop Box” is as referred to in Regulation 17;
- “EPROM” means Electrical Programmable Read Only Memory as referred to in Regulation 38;
- “Fill Slip” (known as a “Fill”) is as referred to in Regulation 23;
- “Gaming Chips” are as referred to in Regulations 2 and 3 of the Lotteries and Gaming Equipment Regulations 1993;
- “Handle” means the total amount of coins or tokens placed into a slot machine;
- “Hopper” is as referred to in Regulation 37;
- “Hopper fill” is as described in Regulation 42;

“Imprest Basis” means the basis on which Cashiers’ Cage and Slot Booth funds are replenished from time to time by exactly the amount of the net expenditures made from the funds and amounts received and of which a review of the expenditure is made by a higher authority before replenishment;

“Incompatible Function” means a function, for Accounting and Internal Controls purposes, that places any person or department in a position to both perpetrate and conceal errors or irregularities in the normal course of his duties. Anyone both recording transactions and having access to the relevant assets is in a position to perpetrate errors or irregularities. Persons may have incompatible functions if such persons are members of departments which have Supervisors who are not independent of each other;

“Independent Accountant” means a Professional Accountant suitably qualified and sufficiently independent to act in The Bahamas as Auditor of the company licensed under the Act or who would be sufficiently independent to so act if the relevant casino licence were held by a company;

“Inspector” means an employee of the Board duly appointed by the Board as an Inspector;

“Internal Audit” is as described in Regulation 13;

“Jackpot” means an amount of money to be paid to a patron as a result of a specific combination of characters indicated on the reels of a slot machine;

“Junket” is as defined in Regulation 10;

“Licenced Premises” means any premises; in respect of which a licence under Part IV of the Act is for the time being in force;

“Main Slot Bank” is as described in Regulation 35;

“Marker” is a form made available to customers by a licensed casino to record credit allowed to such customers for the purpose of gaming which, when completed to bear the name of a bank, an amount, a date and a signature, will constitute a cheque;

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- “Master Game Report” means a record of the computation of the win or loss for each gaming table, each game, and each shift;
- “Name Credit” is as defined in Regulation 26;
- “Nominated Security Department Member” is a member of the Security Department of a Casino Licensee with special responsibility for controlling access to keys referred to in Regulations 33 and 37 whose name has been notified to the Board at least 30 days before acting in such capacity;
- “Opener” means the duplicate copy of the Table Inventory Slip upon which each Table Inventory is recorded at the end of each shift and serves as the record of each Table Inventory at the beginning of the next succeeding shift;
- “Patron Cash Deposit” means an amount of cash, cash equivalent, gaming chips or plaques deposited with a casino by a patron for his subsequent use;
- “Payouts” are as described in Regulation 41;
- “Pit” means the area enclosed or encircled by an arrangement of gaming tables in which casino personnel administer and supervise the games played at the tables by the patrons located on the outside perimeter of the area;
- “Pit Clerk” is as described in Regulation 16(6);
- “Plaques” are as described in Regulation 4 of the Lotteries and Gaming (Equipment) Regulation, 1993;
- “RAM” means Random Access Memory as referred to in Regulation 38;
- “Request for Fill” is as described in Regulation 23;
- “Request for Credit” is as described in Regulation 24;
- “Returned Cheque” is as described in Regulation 30;
- “ROM” means Read Only Memory as referred to in Regulation 38;
- “Security Department Member” means any person who is a member of the Security Department described in Regulation 13;

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- “Shift” means either the normal daily work period of a group of employees administering and supervising the operations of Table Games, Slot Machines, and Cashiers’ Cage working in relay with another such succeeding or preceding group of employees;
- “Shift Change” means the specific time, as approved by the Board, during the day when all drop boxes attached to gaming tables are removed, expeditiously transported to the count room and replaced with empty ones;
- “Slot Booth” is as described in Regulation 35(4);
- “Slot Machine” means any mechanical, electrical or other device, contrivance or machine which upon insertion of a coin or token is available to play or operate, and may deliver or entitle the person playing or operating the machine to receive cash, whether the pay-off is made automatically from the machine or in any other manner;
- “Slot Machine Drop” means the amount of coins or tokens in a drop bucket;
- “Slot Machine Win” means the amount determined by subtracting hopper fills, other than initial hopper fills, and payouts from the slot machine drop;
- “Slug” means a metal disc having no cash value or a foreign, or otherwise improper, coin or token;
- “Table Game Drop” means the sum of the total amounts of currency, coin, promotional chips, match play coupons, and the total amounts recorded on Name Credits removed from a drop box;
- “Table Game Win or Loss” is determined by adding the amount of cash, coin, promotional chips, the amount recorded on the closer, and the total of amounts recorded on match play coupons, Credits and Name Credits, removed from a drop box and subtracting the amount recorded on the opener and the total of the amounts recorded on fills removed from a drop box;
- “Theoretical Slot Machine Payout Percentage” means the sum of the number of coins expected to be paid out by a slot machine automatically and the

number of coins expected to be paid out manually as a result of Jackpots divided by an assumed handle and multiplied by one hundred;

“Tip Box” is as described in Regulation 20;

“Token” is as described in Regulation 5 of the Lotteries and Gaming (Equipment) Regulations 1993 and except where specifically referred to, tokens shall be regarded as synonymous with “Coins” in these Regulations.

Application to
casino of less
than 10,000 sq
ft
SI 89/1995

3. Notwithstanding anything in these Regulations, a Casino Licensee operating a casino with a floor space of less than ten thousand square feet may adopt such other system of accounting and internal controls as may be approved by the Board after consultation with the Minister.

Accounting
records

4. (1) A Casino Licensee shall maintain complete accurate and legible records of all transactions relating to the revenues and costs of each Casino under his management.

(2) General Accounting Records shall be maintained on a double entry system of accounting with transactions recorded on the accrual basis, and detailed, supporting, subsidiary records, sufficient to meet the requirements of paragraph (4).

(3) The forms of accounts adopted should be of a standard form which the Board considers would ensure consistency, comparability, and effective disclosure of financial information. If a standard form of accounts is utilized —

- (a) it shall be the minimum level of detail to be maintained by the Licensee;
- (b) the Licensee shall not use other than the standard form of accounts save for the purpose of expanding the level of detail.

(4) The detailed, supporting and subsidiary records shall include, but not necessarily be limited to

- (a) records of all patrons’ cheques initially accepted by the Licensee, deposited by the Licensee, returned to the Licensee as “Uncollected” and ultimately written off as “Uncollectible”;
- (b) statistical Game Records to reflect drop and win amounts for each table, for each game, and for each shift,

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- (c) records of the cost of complimentary services indicating by category of service the accumulation of costs and number of persons receiving such services and distinguishing (at a minimum) between rooms, food, beverages, travel and other services, on the basis of the retail value of each category of service provided or cost if the Licensee pays a third party for providing the services. In addition, if an individual receives complimentary services worth \$1,000 or more during a visit the records shall state the name of the person receiving such services and the name of the person authorizing the receipt of such services;
 - (d) records which identify the handle, payout, win amounts and percentages, theoretical win amounts and percentages, and differences between theoretical and actual win amounts and percentages, for each slot machine on a week-to-date, month-to-date, and year-to-date basis;
 - (e) records of investments in property and equipment used directly or indirectly in connection with the operation of the casino;
 - (f) records of all loans and other amounts payable by the Casino;
 - (g) records which identify the purchase, receipt and destruction of gaming chips, plaques and tokens;
 - (h) such other records as are provided for in the System of Accounting and Internal Controls submitted to the Board.
- (5) All Accounting Records for the current and preceding year shall be located on the premises of the establishment unless a specific exemption is allowed to the Licensee by the Board.
- (6) All Accounting Records shall be kept for a period not less than five (5) years from their respective dates.
- (7) Such records may be stored, immediately after preparation of the documents, on microfilm or microfiche or other suitable method approved by the Board.
- (8) All original Accounting Records and Documents after being recorded on microfilm, microfiche or other suitable method may be stored off the premises of the establishment in a secure location approved by the Board.

(9) To be approved by the Board, a microfilm or microfiche system must meet the following standards —

- (a) a system of inspection and quality control sufficient to ensure that microfilm or microfiche when displayed on a reader (viewer) or reproduced on paper exhibits a high degree of legibility and readability;
- (b) a reader-printer available, upon request, to agents of the Board with a facility for reading, and reproduction of any record or records being maintained on microfilm or microfiche;
- (c) a detailed index kept by the Casino Licensee of all microfilmed or microfiche data maintained and arranged in such a manner as to permit the immediate location of any particular record;
- (d) the system will provide for appropriate processing, preservation and maintenance of microfilmed or microfiche records and for making them readily available.

(10) All original Accounting Records and documents stored on microfilm, microfiche, compact disc — read only memory (CD-Rom), optical disc or other electronic storage devices approved by the Board shall be made readily accessible to agents of the Board, and notwithstanding the lapse of five (5) years from their date shall not be destroyed until the Board approves of their destruction.

(11) The Casino Licensee may petition the Board for approval to destroy these records or documents after two years from their recording on microfilm, microfiche or by some other suitable method.

5. (1) A Casino Licensee shall submit to the Board a description of its system of internal procedures and administrative and accounting controls at least 90 days before gaming operations are to commence, or 90 days before changes in a previously submitted system are to become effective, unless otherwise directed by the Board.

(2) Each such submission shall contain both narrative and diagrammatic representation of the internal control system to be utilized by the Licensee.

(3) No Casino Licensee shall commence gaming operations unless and until the submitted system of controls is approved by the Board.

(4) No Casino Licensee shall alter its internal controls unless and until such changes are approved by the Board.

SI 74/1999

Licensee's system
of internal
control

(5) If required, a Casino Licensee shall make such alterations to his system of controls as may be specified by the Board.

(6) The submission required by paragraph (1) shall be signed by the executive responsible for its preparation and shall be accompanied by a report of an Independent Accountant stating that the submitted system conforms in all respects to the standards of internal controls required by the Act and these Regulations or in what respects the system does not so conform.

(7) The submissions required by paragraph (1) shall conform in all respects with these Regulations and with Regulations relating to Gaming Equipment and Casino Games unless the Board has given specific written approval to the contrary.

(8) A Casino Licensee may computerize any aspect of the casino operations with the prior approval of the Board, such approval having been requested on the basis of a detailed submission of proposed procedures and documents; but any such computerized procedures shall conform in all material respects to the standards of Internal Controls required by the Act and these Regulations.

(9) Nothing in these Regulations shall be construed to limit a Casino Licensee, with the prior approval of the Board, from utilizing pneumatic tubes to transfer documents from one location to another in a casino in accordance with the Casino Licensee's approved submissions of Accounting and Internal Controls procedures.

SI 74/1999

6. (1) In addition to other records and information required by these Regulations, each Casino Licensee shall maintain the following records —

Records regarding licensee

- (a) if a company —
 - (i) a copy of the Certificate of Incorporation;
 - (ii) a certified copy of the Memorandum and Articles of Association;
 - (iii) a current list of officers and directors;
 - (iv) minutes of all meetings of shareholders and directors;
 - (v) a current list of all shareholders including their names (and the names of beneficial owners of shares held in nominee names) where any beneficial interest is 1% or more of the outstanding shares of any class and

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- the addresses of and the number of shares held by each and the date acquired;
- (vi) a complete record of all transfers of shares;
 - (vii) a record of amounts paid to the company for issuance of shares and other capital contributions and dates thereof;
 - (viii) a record, by shareholder, of all dividends distributed by the company; and
 - (ix) a record of all salaries, wages and other remuneration (including perquisites), direct and indirect, paid during the calendar or fiscal year, equal to or greater than 1% of the outstanding share capital or of any class of share.
 - (x) if the company is a subsidiary of a company whether registered abroad or not, the Licensee Company shall be required by the Board to make available records relating to the parent as set out in (i), (ii), (iii), (v), (vi), (vii) and (viii) above.
- (b) If a partnership —
- (i) a schedule showing the amounts and date of capital contributions, the name and address of the contributors and percentage of interest in net assets, profits and losses held by each;
 - (ii) a record of the withdrawals of partnership funds or assets;
 - (iii) a record of salaries, wages and other remuneration (including perquisites), direct and indirect, paid to each partner during the calendar or fiscal year, a copy of the partnership agreement, and certificates of limited partnership, if applicable.
- (c) If a sole proprietorship —
- (i) a schedule showing the name and address of the proprietor and the amount and date of his original investment;
 - (ii) a record of dates and amounts of subsequent additions to the original investment and withdrawals therefrom; and

- (iii) a record of salaries, wages and other remuneration (including perquisites), direct or indirect, paid to the proprietor during the calendar or fiscal year.

(2) All records required under this Regulation shall be kept on the premises of the Casino, unless a specific exemption is allowed to the Casino Licensee by the Board.

7. (1) All information required by these Regulations to be written or typed on any form, record or document or in stored data shall be in ink or other permanent form.

Forms, records, documents and retention

(2) Whenever duplicate or triplicate copies are required of a form, record or document —

- (a) the original, duplicate and triplicate copies shall be colour coded and have the name, title or description of the operating Department receiving the copy, imprinted thereon;
- (b) if under these Regulations, forms, records, and documents are required to be inserted in a locked dispenser, the last copy shall remain in a continuous unbroken form in the dispenser; and
- (c) if under these Regulations, forms or serial numbers of forms are required to be accounted for or copies of forms are required to be compared for agreement and exceptions noted, such exceptions shall be reported immediately in writing to the Internal Audit Department, and to the Board for investigation.

(3) Unless otherwise specified in these Regulations or exempted by the Board, all forms, records, documents and stored data required to be prepared, maintained and controlled by these Regulations shall —

- (a) be in a form authorized by the Board;
- (b) have the name of the establishment and the title of the form, record, document, and stored data imprinted or pre-printed thereon or therein;
- (c) be located on the premises of the casino; and
- (d) be retained for a period of at least five (5) years in a manner that assures reasonable accessibility to agents of the Board.

8. (1) Each Casino Licensee shall file such daily, monthly and annual reports of financial and statistical data as the Board may require.

Standard financial and statistical reports

(2) A licensee in filing the monthly and annual reports shall use such standard reporting forms and instructions as the Board may from time to time approve.

(3) Annual reports to the Board shall be based on calendar year, beginning January 1, and ending December 31. Monthly reports shall be based on calendar months.

(4) Annual reports shall be signed by the Chairman or other Chief Executive Officer, if the Casino Licensee is a company, by a general partner if the Licensee is a partnership, or by the proprietor if the Licensee is a sole proprietorship.

(5) Every report to the Board shall be received not later than the required filing date unless specific approval for an extension is granted to the Casino Licensee by the Board. Requests for filing an extension must be submitted to the Board in writing not less than seven (7) days prior to the required filing date.

(6) Monthly reports shall be due not later than the 15th calendar day following the end of the month and annual reports shall be due not later than the 31 March following the end of the year.

(7) In the event of a licence termination, change in business entity, or other material change which the Board considers of like effect, the Board may at its discretion require the filing of an interim report, as of the date of occurrence of the event. Any such request shall be made in writing to the Casino Licensee. The due filing date shall be the later of thirty (30) calendar days after notification to the Licensee or thirty (30) calendar days after the date of occurrence of the event, unless an extension is granted in accordance with paragraph (5).

(8) If the Casino Licensee is not currently an active operator of a casino, the Board may either revise or eliminate the standard reports to be filed by the Licensee.

(9) Any adjustments resulting from the Annual Audit required by Regulation 9, shall be recorded in the accounting records of the year to which the adjustment relates. If the adjustments were not reflected in the Casino Licensee's annual report and the Board concludes the adjustments are significant, a revised annual report may be required from the Licensee. The revised filing shall be due within thirty (30) calendar days after written notification to the Licensee, unless an extension is granted in accordance with paragraph (5).

9. (1) Each Casino Licensee, unless specifically exempted by the Board shall, at its own expense, cause its annual financial statements pertaining to its operations in The Bahamas to be audited in accordance with generally accepted auditing standards by an Independent Accountant with offices in The Bahamas.

Annual audit and other reports

(2) The annual financial statements shall be prepared on a comparative basis for the current and prior calendar or fiscal year and shall present the financial position and results of operations in conformity with generally accepted accounting principles.

(3) The financial statements required by this Regulation shall include a footnote reconciling and explaining any difference between the financial statements included in the Casino Licensee's annual report, filed in conformity with Regulation 8 and the audited financial statements. Such footnote shall, at a minimum, disclose the effect of such adjustment on —

- (a) casino revenues;
- (b) casino revenues net of complimentary services;
- (c) total costs and expenses;
- (d) income before any extraordinary items;
- (e) extraordinary items; and
- (f) net income.

(4) Two copies of the audited financial statements, together with the report thereon of the Casino Licensee's Independent Accountant shall be filed with the Board not later than 30 April following the end of the calendar or fiscal year.

(5) Each Licensee shall require its independent accountant to render the following additional reports —

- (a) a report on material weaknesses in Accounting and Internal Controls. Whenever in the opinion of the Independent Accountant there exists no material weaknesses in Accounting and Internal Controls, the report shall say so;
- (b) a report expressing the opinion of the Independent Accountant that based on his examination of the financial statements the Licensee has followed, in all material respects, during the period covered by his examination, the System of

Accounting and Internal Controls approved by the Board. Whenever in the opinion of the Independent Accountant the Licensee has deviated from the system of Accounting and Internal Controls approved by the Board or the accounts, records, and control procedures examined are not maintained by the Licensee in accordance with the Act and these Regulations, the report shall enumerate such deviations regardless of materiality. The Independent Accountant shall also report on areas of the system no longer considered effective, and shall make recommendations in writing regarding improvements in the System of Accounting and Internal Controls;

(c) a report stating that the Independent Accountant has conducted such tests and made such enquiries as he considers appropriate to enable him to confirm that no payments prohibited by the Act have been made by the Casino, or stating what payments have been made contrary to the Act.

(6) All reports by the Internal Audit Department of a Casino Licensee shall be consecutively numbered, dated and recorded in a log which shows brief particulars of the contents of each report against each consecutive number.

(7) Two copies of the reports required by paragraphs (4) and (5) and two copies of any other reports on Accounting and Internal Controls, Administrative Controls, or other matters relating to the Casino Licensee's accounting or operating procedures rendered by the Licensee's Independent Accountant, shall be filed with the Board by the Licensee by April 30 following the end of each fiscal year or within thirty (30) days of receipt whichever is earlier, but the Board shall be given immediate notice of the receipt by the Licensee of any report under paragraph (5).

(8) If an Independent Accountant who was previously engaged to audit the Casino Licensee's financial statements resigns or is dismissed as the Casino Licensee's auditor, or another Independent Accountant is engaged as auditor, the Licensee shall file a report with the Board within ten (10) days following the end of the month in which such event occurs, setting forth the following —

(a) the date of such resignation, dismissal, or engagement;

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- (b) whether in connection with the audits of the two most recent years preceding such resignation, dismissal, or engagement there were any disagreements with the former Accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of the former Accountant would have caused him to make reference in connection with his report to the subject matter of the disagreement; including a description of each such disagreement. The disagreements to be reported include those resolved and those not resolved;
 - (c) whether the Accountant's report on the financial statements for any of the past two years contained an adverse opinion or disclaimer of opinion or was qualified. The nature of such adverse opinion, disclaimer of opinion, or qualification shall be described;
 - (d) the Casino Licensee shall request the former Accountant to furnish to the Casino Licensee a letter addressed to the Board stating whether he agrees with the statements made by the Casino Licensee in response to this paragraph. Such letter shall be filed with the Board as an exhibit to the report required by the Regulation.

10. (1) Junkets shall be defined as an arrangement for a visit to The Bahamas of more than 24 hours, the primary purpose of which is to induce eight or more persons to gamble at a licensed casino and pursuant to which, the cost of transport, food, lodging and entertainment with an aggregate value of more than \$250.00 for each such person, is directly or indirectly paid by the Casino Licensee. The cost of these items shall be calculated on the basis of the retail price normally charged. Junkets

(2) A junket representative shall be considered as a person responsible for the organization of a junket who is licensed under Section 52 of the Act. There may be more than one junket representative for a single junket. Such a representative includes a person resident outside The Bahamas.

(3) Before the arrival of a Junket the Casino Licensee shall supply to the Board —

- (a) the airline, flight number and time of arrival (or equivalent information if transport is by sea);
- (b) the proposed length of stay in The Bahamas;
- (c) place of accommodation in The Bahamas; and
- (d) the number of participants expected.

(4) Within 24 hours of the arrival of the Junket the Casino Licensee shall supply the Board with the names and addresses of the participants.

(5) A Casino Licensee shall compile and retain in respect of each Junket records available for inspection by the Board which shall include —

- (a) a sequential number to identify each junket;
- (b) the name and address of the junket representative responsible;
- (c) the origin of the junket;
- (d) the name of each participant;
- (e) place of accommodation in The Bahamas;
- (f) arrival and departure dates;
- (g) deposit required;
- (h) complimentary services given;
- (i) the credit extended to each participant which remained unpaid at the date of departure;
- (j) the name and address of any collection agency with which the Licensee has made an arrangement for the collection of debts; and
- (k) a copy of the agreement between the Licensee and the Junket Representative or a detailed written description of such an agreement, if it has not been reduced to writing.

(6) Each Casino Licensee shall file a quarterly report with the Board, within one month after each calendar quarter, which lists the Junkets operated during one quarter. Such a report shall include in respect of each junket information required under paragraph (5) except that it need not record the names of participants in each junket and the aggregate figures for deposits required and the credit remaining unpaid at the date of departure.

Complimentary
services

11. (1) Complimentary services shall be construed as the provision without charge of all or any of the following rooms, food, beverage, travel and other services.

(2) All complimentary services provided by the Casino Licensee shall be recorded at the full retail value, if the service is normally provided by the Licensee or cost if the Licensee pays a third party for providing the service.

(3) The Casino Licensee shall file a quarterly report with the Board showing, at a minimum, both the dollar amount of and the number of persons provided with each category of complimentary services.

(4) The complimentary services shall, at a minimum, be separated into categories for rooms, food, beverage, travel and other services.

12. (1) Each Casino shall install in its establishment a closed Circuit Television system according to the following specifications and shall allow the Inspectors and Agents of the Board to direct the use of the equipment for a specified period, if so requested by an Inspector or Agent of the Board.

Closed circuit television system.

(2) The Closed Circuit Television System shall include, but need not be limited to, the following —

- (a) light sensitive cameras with zoom, scan, and tilt capabilities to effectively and clandestinely monitor in detail and from various vantage points, the following —
 - (i) the gaming conducted at each gaming table in the casino and the activities in the casino pits;
 - (ii) the gaming conducted at the slot machines in the casino;
 - (iii) the operations conducted at and in the cashiers' cage;
 - (iv) the operations conducted at and in the slot booths;
 - (v) the count processes conducted in the count rooms in conformity with regulations 34 and 44;
 - (vi) the movement of cash, gaming chips, drop boxes and drop buckets in the establishment;
 - (vii) the entrances and exits to the casino and the count rooms; and
 - (viii) such other areas as the Board designates.

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- (b) Video units with time and date insertion capabilities for taping what is being viewed by any camera of the system.
 - (c) Audio capability in the Soft and Hard Count rooms; and
 - (d) One or more monitoring rooms in the establishment which shall be in use at all times by the employees or agents of the casino Licensee assigned to monitor the activities in the casino and may be used as necessary by the Inspectors and Agents of the Board.
- (3) Adequate lighting shall be present in all areas, including gaming tables and pits, where closed circuit camera coverage is required to enable clear camera coverage. The coverage shall be of significant quality to produce clear video tapes and still picture reproductions.
- (4) The Casino Licensee shall be required to maintain a Surveillance Log of all surveillance activities in the monitor room. The log shall be maintained by monitor room personnel and shall include, at a minimum, the following —
- (a) date and time of surveillance;
 - (b) person initiating surveillance;
 - (c) reason for surveillance;
 - (d) time of termination of surveillance;
 - (e) summary of the results of the surveillance;
 - (f) a record of any equipment or camera malfunctions.
- (5) The surveillance log shall be available for inspection at any time by officers of the Board.
- (6) Video or audio tapes shall be retained for at least seven (7) days or for such longer period as the Board may require.
- (7) Employees or agents of the Casino Licensee assigned to monitor activities shall be independent of, the Casino, the Slot, the Security, and the Cashiers' Cage Departments.
- (8) Entrances to the Closed Circuit Television monitoring rooms shall not be visible from the Casino area.
- (9) Under no circumstances shall video or audio tapes be edited or altered without the expressed written permission of the Gaming Board.

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- 13.** (1) Each Casino Licensee shall have a System of Internal Controls that includes the following — Casino licensee's organization
- (a) Administrative Control which includes, but is not limited to, the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions, and
 - (b) Accounting controls which includes the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and are consequently designed to provide reasonable assurance that —
 - (i) transactions are executed in accordance with the management's general and specific authorization which shall include the requirements of these Regulations;
 - (ii) transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and with Regulation 8, and to maintain accountability for assets;
 - (iii) access to assets is permitted only in accordance with management's authorization which shall include the requirements of these Regulations; and
 - (iv) the recorded accountability for assets is compared with existing assets at reasonable intervals and appropriate action is taken with respect to any differences.
- (2) The Casino Licensee's System of Internal Controls shall provide for —
- (a) competent personnel with integrity and an understanding of prescribed procedures; and
 - (b) the segregation of incompatible functions so that no employee is in a position to perpetrate and conceal errors or irregularities in the normal course of his duties.
- (3) Each Casino Licensee shall, at a minimum, establish the following departments with respect to the casino operation —

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- (a) A Surveillance Department supervised by a Director of Surveillance who shall co-operate with, yet perform independently of all other departments and shall report directly to the managing authority of the Licensee or its Audit Committee or equivalent regarding matters of policy, purpose, responsibilities and authority and indirectly to the Chief Operating Officer for daily operations. The Director of Surveillance shall be responsible for, and any other function approved by the Board, the following —
- (i) the clandestine surveillance of the operation and conduct of the table games;
 - (ii) the clandestine surveillance of the operation of the slot machines;
 - (iii) the clandestine surveillance of the operation of the cashiers' cage;
 - (iv) the audio-video taping of activities in the count rooms;
 - (v) the detection of cheating, theft, embezzlement, and other illegal activities in the casino, count rooms, slot booths, and cashiers' cage;
 - (vi) the video taping of illegal and unusual activities monitored; and
 - (vii) the notification of appropriate casino supervisors, and the Board upon the detection and taping of cheating, theft, embezzlement, or other illegal activities.
- (b) An Internal Audit Department supervised by an Executive Officer who shall perform independently of all other departments and shall report directly to the managing authority of the licensee or its Audit Committee or equivalent regarding matters of policy, purpose, responsibilities and authority and indirectly to the Chief Operating Officer for daily operations. Such department shall be responsible for, and any other function approved by the Board, the following —
- (i) the review and appraisal of the adequacy of Internal Controls;
 - (ii) the compliance with Internal Controls Procedures;

- (iii) the reporting of instances of non-compliance with the System of Internal Controls;
 - (iv) the reporting of any material weaknesses in the system of Internal Controls;
 - (v) the recommendation of procedures to eliminate any material weaknesses in the System of Internal Controls.
- (c) A Casino Department supervised by a Casino Manager who shall perform independently of all other departments and shall report directly to the Chief Operating Officer. The Casino Manager shall be responsible for the operation and conduct of the games Craps, Blackjack, Baccarat, Roulette, Big Six, Wheel of Fortune, Red Dog, Pai Gow Poker, Caribbean Stud Poker, Let it Ride Poker, Casino War, Vegas Shootout, Poker: Seven Card Stud, (High, High-Low Split and High-Low Split Eight or Better), Five Card Stud (High), Five Card Draw, (High and Low), Hold ‘Em (High) (Texas Hold ‘Em) and Omaha (High and High-Low Split Eight or Better) and Three Card Poker.
- (d) A Slots Department supervised by a Slots Manager who shall perform independently of all other departments and shall report directly to the Chief Operating Officer. The Slots Department Manager shall be responsible for the overall operation of the Slots Department.
- (e) A Credit Department supervised by a Credit Manager who shall co-operate with, yet perform independently of, all other departments and shall report directly to the Chief Operating Officer. The Credit Manager shall be responsible for the credit function including, and any other function approved by the Board, the following —
- (i) the verification of patron credit references;
 - (ii) the establishment of patron credit limits;
 - (iii) the maintenance, review and update of the patron’s credit lines.
- (f) A Security Department supervised by a Director of Security who shall co-operate with, yet perform independently of, all other departments and shall report directly to the Chief Operating Officer or his equivalent. The Director of

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Security shall be responsible for the overall security of the establishment including, any other function approved by the Board, the following —

- (i) the enforcement in the establishment of all relevant laws;
 - (ii) the physical safety of patrons in the establishment;
 - (iii) the physical safety of personnel employed by the establishment;
 - (iv) the physical safeguarding of assets transported to and from the casino slots and cashiers' cage departments;
 - (v) the protection of the patrons' and the establishment's property from illegal activity;
 - (vi) the detainment of persons that may be involved in illegal acts for the purpose of notifying the law enforcement or Board authorities; and
 - (vii) the recording of any and all unusual occurrences within the casino for which the assignment of a Security Department employee is made. Each incident, without regard to materiality, shall be assigned a sequential number and, at a minimum, the following information shall be recorded in indelible ink in a bound notebook from which pages cannot be removed and each side of each page of which is sequentially numbered, the assignment number, the date, the time, the nature of the incident, the persons involved in the incident, and the Security Department employee assigned.
 - (viii) verification of Jackpot Payouts and Hopper Re-fills.
- (g) A Casino Accounting Department supervised by a Director of Casino Accounting who shall report directly to the Chief Financial Officer. The Director of Casino Accounting shall be responsible for, any other function approved by the Board, the following —
- (i) accounting controls;
 - (ii) the preparation and control of records and data required by these Regulations;

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- (iii) the control of stored data, the supply of unused forms, the accounting for and comparing of forms used in operating the Casino and required by these Regulations; and
 - (iv) the control and supervision of the cashiers' cage.
- (h) A Cashiers' Cage supervised by a Cage Manager who shall supervise Cage Cashiers, Slot Cashiers, and Change Persons, and co-operate with, yet perform independently of the Casino, Slots and Security Departments and shall be under the supervision of, and report directly to, the Director of Casino Accounting. The Cashiers' Cage shall be responsible for, and any other function approved by the Board, the following —
- (i) the custody of currency, coin, patrons' cheques and markers, gaming chips and plaques, documents and records normally associated with the operation of a Cashiers' Cage;
 - (ii) the approval, exchange, redemption and consolidation of patron's cheques and markers received for the purpose of gaming in conformity with these Regulations;
 - (iii) the receipt, distribution and redemption of gaming chips and plaques in conformity with these Regulations, and
 - (iv) such other functions normally associated with the operation of a Cashiers' Cage.

(4) The Casino Licensee's personnel shall be trained in all Accounting and Internal Control practices and procedures relevant to each employee's individual function. Special instructional programs shall be developed by the Casino Licensee in addition to any on-the-job instruction sufficient to enable all members of the departments required by this Regulation to be thoroughly conversant and knowledgeable with the appropriate and required manner of performance of all transactions relating to their function.

(5) Functions described in this Regulation shall be performed only by persons licensed to the particular position.

(6) No person shall transfer from the Surveillance Department within the same Casino without the prior approval of the Board.

Personnel assigned to the operation and conduct of gaming and slot machines.

14. (1) The following personnel shall be used to operate and conduct table games in a Casino —

(a) Croupiers who shall be the persons assigned to each Craps, Baccarat, Blackjack, Roulette, Big Six, Wheel of Fortune, Red Dog, Pai Gow Poker, Caribbean Stud Poker, Let it Ride Poker, Casino War, Vegas Shootout, Poker: Seven Card Stud, (High, High-Low Split and High-Low Split Eight or Better), Five Card Stud (High), Five Card Draw, (High and Low), Hold ‘Em (High) (Texas Hold ‘Em) and Omaha (High and High-Low Split Eight or Better) and Three Card Poker tables to directly operate and conduct such games;

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(b) a Casino Boxman who shall be the first level supervisor assigned the responsibility for the operation and conduct of gaming at not more than two Craps tables, or at not more than four Roulette, Blackjack, Big Six, Wheel of Fortune, Red Dog, Pai Gow Poker, Caribbean Stud Poker, Let it Ride Poker, Casino War, Vegas Shootout, Poker: Seven Card Stud, (High, High-Low Split and High-Low Split Eight or Better), Five Card Stud (High), Five Card Draw, (High and Low), Hold ‘Em (High) (Texas Hold ‘Em) and Omaha (High and High-Low Split Eight or Better) and Three Card Poker tables, or any combination thereof;

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(c) a Pit Boss who shall be the second level Supervisor (or first level, if there is no Supervisor) assigned the responsibility for the overall supervision of the operation and conduct of gaming at not more than eight Craps Tables, or at not more than twelve Blackjack, Roulette, Big Six, Wheel of Fortune, Baccarat, Red Dog, Pai Gow Poker, Caribbean Stud Poker, Let it Ride Poker, Casino War, Vegas Shootout, Poker: Seven Card Stud, (High, High-Low Split and High-Low Split Eight or Better), Five Card Stud (High), Five Card Draw, (High and Low), Hold ‘Em (High) (Texas Hold ‘Em) and Omaha (High and High-Low Split Eight or Better) and Three Card Poker tables or any combination thereof;

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- (d) a Casino Shift Manager who shall be the supervisor assigned to each shift with the responsibility for the supervision of table games conducted in the Casino. In the absence of the Casino Manager and the Assistant Casino Manager, the Casino Shift Manager shall have the authority of a Casino Manager;
 - (e) an Assistant Casino Manager who shall be the Executive to supervise the overall conduct of table games in the Casino with the authority delegated by the Casino Manager: In the absence of the Casino Manager, the Assistant Casino Manager with prior approval of the Gaming Board shall have the authority of a Casino Manager;

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- (f) a Casino Manager who shall be the Executive Officer assigned the responsibility and authority for the operation of table games including, and any other function approved by the Board, the hiring and terminating of all casino personnel, and the creation of high employee morale and good customer relations, all in accordance with the policies and practices established by the Board of Directors or, if not a Company, the similar executive authority.
- (2) The following personnel shall be used to conduct and operate a Slot Department in a Casino —
- (a) Slot Mechanics who shall be the persons assigned the responsibility for repairing and maintaining slot machines in proper operating condition;
 - (b) Slot Attendants who shall be the persons assigned the responsibility for the operation of slot machines including, any other function approved by the Board, participating in manual jackpot payouts and filling of hoppers;
 - (c) a Slot Supervisor who shall be the first level supervisor with the responsibility for the overall supervision of the slot machine operation for each shift;
 - (d) a Slot Department Manager who shall be the executive assigned the overall responsibility and authority for the slot machine operation including, and any other function approved by the Board, the hiring and termination of all Slot Department personnel and the creation of high employee morale and good customer relations, all within the policies and practices established by the Licensee's Board of Directors or equivalent authority.
- (3) Nothing in this Regulation shall be construed to limit a Casino Licensee, after consultation with the Inspector, from utilizing personnel in addition to or less than those described herein nor shall anything in this Section be construed to limit the discretion of an Inspector of the Board to order the utilization of additional personnel by the Casino Licensee necessary for the proper conduct and effective supervision of gaming in a Casino.

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(4) Functions described in this Regulation shall be performed only by persons bearing the particular title and licensed to the particular position.

Cashiers' cage

15. (1) In each Casino there shall be on or immediately adjacent to the gaming floor a physical structure known as the Cashiers' Cage ("Cage") to house the cashiers and to serve as the central location in the casino for the following —

- (a) the custody of the cage inventory comprising currency, including patrons' deposits, coin, patrons' cheques, markers, gaming chips, plaques, forms, documents and records normally associated with the operation of a cage;
- (b) the approval, exchange, redemption, and consolidation of patrons' cheques and markers for the purpose of gaming in conformity with these Regulations;
- (c) the receipt, distribution, and redemption of gaming chips and plaques in conformity with these Regulations; and
- (d) such other functions normally associated with the operations of a cage.

(2) The Casino Licensee shall have a reserve cash bankroll in addition to the imprest funds normally maintained by the Cashiers' Cage, on hand in the Cashiers' Cage or readily available to the Cashiers' Cage at the opening of every shift in a minimum amount approved by the Board.

(3) The Cage shall be designed and constructed to provide maximum security including, at a minimum, the following —

- (a) a fully enclosed structure except for openings through which items such as gaming chips and plaques, patrons cheques and markers, cash, records, and documents can be passed to service the public, gaming tables and slot booths;
- (b) manually triggered silent alarm systems connected directly to the monitoring rooms of the Closed Circuit Television System and the Security Department Office;
- (c) a double door entry and exit system that will not permit a person to pass through the second door until the first door is securely locked. In addition —

- (i) the first door adjacent to the casino floor of the double door entry and exit system shall be controlled by the Casino Security Department. The second door of the double door entry and exit system should be controlled by the Cashiers' Cage;
- (ii) the system shall have Closed Circuit Television coverage which shall be monitored by the Casino Security Department or Surveillance Department;
- (iii) any entrance to the cage that is not a double door entry and exit system shall be an alarmed emergency exit door only;
- (d) Separate locks on each door of the double door entry and exit system, the keys (or other means of opening) of which shall be different from each other.

(4) The Board may declare by notice in writing served on a licensee any area on or connected with any licensed premises where money, chips, tokens, dice, cards or any other equipment which requires security protection are stored or contained to be a restricted area.

- (a) Each Casino Licensee shall place on file with the Board the names of all persons authorized to enter the cage, those who possess the combination or the keys or who control the mechanism to open the locks securing the entrance to the cage, and those who possess the ability to operate the alarm systems.
- (b) Any person who contravenes paragraph (4) of this regulation shall be guilty of an offence.

(5) Nothing in this regulation shall be construed to limit a Casino Licensee, with the prior approval of the Board, from utilizing other physical structures on the casino floor as satellite cages in accordance with the Casino Licensee's approved submissions of Accounting and Internal Controls procedures.

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16. (1) The assets for which the General Imprest Cashiers are responsible shall be maintained on an Imprest basis. At the end of each shift, the cashiers assigned to the outgoing shift, shall record on a Cashier's Count Sheet the

Accounting controls within the cashiers' cage

face value of each cage inventory item counted and the total of the opening and closing cage inventories and shall reconcile the total closing inventory with the total opening inventory.

(2) The Cashiers' Cage shall be physically segregated by personnel and functions as follows —

(a) General Imprest Cashiers shall operate with individual imprest inventories of cash and such cashiers' functions shall be, and any other function approved by the Board, the following —

- (i) receive cash, cash equivalents, cheques, gaming chips and plaques from patrons for marker consolidations, total or partial redemptions or substitutions;
- (ii) receive gaming chips and plaques from patrons in exchange for cash;
- (iii) receive travellers' cheques and other cash equivalents from patrons in exchange for currency or coin;
- (iv) receive cash, cash equivalents, gaming chips and plaques from patrons in exchange for customer deposit forms;
- (v) receive customer deposit forms from patrons in exchange for cash in accordance with these Regulations;
- (vi) receive markers from Marker Bank Cashiers to be returned to patrons for marker redemptions, partial redemptions, consolidations or substitutions;
- (vii) receive from Marker, Fill and Main Bank cashiers, documentation with signatures thereon, required to be prepared for the effective segregation of functions in the cashier's cage;
- (viii) receive personal cheques for non-gaming purposes to a maximum of \$500 a day for any one patron, such cheques to be exchanged for cash with the Main Bank cashier; and

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- (ix) in the event of receiving gaming chips from persons who have not been gaming (or cannot reasonably be thought to have been gaming), for exchange for cash, the cashier will cause an entry to be made in a separate log, established for the purpose, of the name and address of the person making the exchange, the date, and the amounts and denominations of the chips exchanged.
 - (b) Marker Bank Cashiers shall not have access to cash, gaming chips and plaques, and such cashiers' functions shall be, and any other function approved by the Board, the following —
 - (i) receive and maintain custody of markers in conformity with Regulation 26;
 - (ii) maintain a Marker Activity Log in conformity with Regulation 28;
 - (iii) receive from General, Fill, and Main Bank Cashiers documentation with signatures thereon, required for the effective segregation of functions in the cashiers' cage.
 - (c) Fill Bank Cashiers shall not have access to currency or cash equivalents, except for a limited inventory of fifty and twenty-five cents coins which may only be used to facilitate odds payoffs or vigorish bets. Such cashiers' functions shall be, and any other function approved by the Board, the following —
 - (i) receive from Security Department Members, chips, plaques, and coins removed from gaming tables in exchange for the issuance of a Credit;
 - (ii) receive from Security Department Members, Requests for Fills in exchange for the issuance of a Fill and the disbursement of gaming chips, plaques, or coins;
 - (iii) receive chips from the General Imprest Cashiers in exchange for proper documentation; and
 - (iv) receive from General, Marker and Main Bank Cashiers documentation with signatures thereon, required for the effective segregation of functions in the Cashiers' Cage.

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- (d) Main Bank Cashiers functions shall be, and any other function approved by the Board, the following
- (i) receive cash, cash equivalents, personal cheques (received for non-gaming purposes to a maximum of \$500 a day for any one patron), and documentation from General Imprest Cashiers in exchange for cash;
 - (ii) receive cash from the Coin and Currency Count Rooms;
 - (iii) prepare the overall cage reconciliation and accounting records;
 - (iv) receive from General, Fill, and Marker Bank Cashiers, documentation with signatures thereon, required to be prepared for the effective segregation of functions in the Cashiers' Cage.
- (3) Bahamian currency may not be exchanged for foreign currency at the Cashiers' Cage and deposits of Bahamian currency may only be re-paid in Bahamian currency or chips.
- (4) Signatures attesting to the accuracy of the information contained on the following sheets shall be, at a minimum —
- (a) on the Cashiers' Count Sheet, the signatures of the General Imprest Cashiers assigned to the incoming and outgoing shifts;
 - (b) on the Marker Bank Closeout sheet, the signatures of the Marker Bank Cashiers assigned to the incoming and outgoing shifts;
 - (c) on the Fill Bank Closeout Sheet, the signatures of the Fill Bank Cashiers assigned to the incoming and outgoing shifts;
 - (d) on the Main Bank Closeout Sheet, the signatures of the Main Bank Cashiers assigned to the incoming and outgoing shifts.
- (5) At the conclusion of gaming activity each day, at a minimum, copies of the Cashiers' Count Sheet, Recapitulation, Fill, Main, Marker and Main Slot Bank Closeout Sheets and related documentation, shall be forwarded to the Accounting Department for agreement of opening and

closing inventories, and agreement of amounts thereon to other forms, records and documentation required by these Regulations or for the recording of transactions.

(6) A casino may employ a Pit Clerk whose functions shall be restricted to —

- (a) custody of markers in accordance with Regulation 26(8) (c);
- (b) verification of patrons credit limit;
- (c) preparation of Markers in accordance with Regulation 26(9)(b);
- (d) communication with Security to request the transfer of Markers to the Marker Bank in accordance with Regulation 26(11);
- (e) communication with Security to request the transfer of a Request for Fill to the Fill Bank in accordance with Regulation 23(3);
- (f) communication with Security to request the transfer of a Request for Credit to the Fill Bank in accordance with Regulation 24(3); and
- (g) receipt of player rating cards from Supervisors for entry into computer systems.

17. (1) Each gaming table in a Casino shall have attached to it a metal container known as a “Drop Box” in which shall be deposited all cash, name credits, issuance copies of markers exchanged at the gaming table for gaming chips or plaques, original fills and credits, requests for fills and credits, and table inventory forms.

Drop boxes

- (2) Each drop box shall have —
 - (a) two separate locks securing the contents placed into the drop box, the keys to which shall be different from each other;
 - (b) a separate lock securing the drop box to the gaming tables, the key to which shall be different from each of the keys to the locks securing the contents of the drop box;
 - (c) a slot opening through which currency, coins, forms, records and documents can be inserted into the drop box;
 - (d) a mechanical device that will automatically close and lock the slot opening upon removal of the drop box from the gaming table; and

(e) permanently imprinted or impressed thereon, and clearly visible from a distance of twenty feet a number corresponding to a permanent number on the gaming table to which it is attached and a marking to indicate game and shift, except that emergency drop boxes may be maintained without such number or marking, providing the word “emergency” is permanently imprinted or impressed thereon and, when put into use, are temporarily marked with the number of the gaming table and identification of the game and shift, and provided further, that the Casino obtains the expressed written approval of an Inspector before placing an emergency drop box into use.

(3) The key utilized to unlock the drop boxes from the gaming tables shall be maintained and controlled by the Security Department.

(4) The key to one lock securing the contents of the drop boxes shall be maintained and controlled by the Accounting Department. The key to the second lock securing the contents of the drop boxes shall be maintained and controlled by the Board.

Drop boxes,
transportation to
and from gaming
tables Storage in
the count room

18. (1) Each Casino Licensee shall place on file with the Board a schedule setting forth the specific time at which the drop boxes will be brought to or removed from the gaming tables (except for removal at the of closing). No drop box shall be brought to or removed from any gaming table other than at the end of the prescribed shift, except with the expressed written approval of an Inspector.

(2) All drop boxes removed from the gaming tables shall be transported, at a minimum, by one Security Department Member and one Casino Supervisor directly to, and secured in the count room.

(3) All drop boxes, not attached to a gaming table, shall be stored in the count room in an enclosed storage cabinet or trolley and secured in such cabinet or trolley by a separately keyed, double locking system. The key to one lock shall be maintained and controlled by the Security Department and the key to the second lock shall be maintained and controlled by the Board.

(4) Drop boxes, when not in use, during a shift may be stored on the gaming tables provided that there is adequate

security, as approved by the Board. If adequate security is not provided during this time, the drop boxes shall be stored in the count room in an enclosed storage cabinet or trolley as required in paragraph (3).

19. (1) Whenever cash is presented by a patron at a gaming table for exchange for gaming chips or plaques, the following procedures and requirements shall be observed —

Procedure for accepting cash at gaming tables.

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- (a) the cash shall be spread on the top of the gaming table by the Croupier accepting it in full view of the patron who presented it and the Casino Supervisor specifically assigned to such gaming table. However, cash being presented by a patron in an amount of \$15,000 and above, such patron shall be required to deposit such cash with a General Imprest Cashier at the Cashiers' Cage;
- (b) the amount of cash shall be announced by the Croupier accepting it in a tone of voice calculated to be heard by the patron who presented the cash and the Casino Supervisor specifically assigned to such gaming table; and
- (c) immediately after an equivalent amount of gaming chips or plaques has been given to the patron, the cash shall be taken from the top of the gaming table and placed by the Croupier into the drop box attached to the gaming table.

20. (1) No Casino employee shall solicit and no casino employee directly concerned with Management, Security and Surveillance Departments, shall accept any tip or gratuity from any player or patron at the Casino where he is employed.

Acceptance of gratuities from patrons.

(2) All tips shall be accounted for in a manner approved by the Board.

(3) Upon receipt from a patron of a tip, a Croupier assigned to a gaming table shall tap the table or wheel and extend his arm to show the table Supervisor that he has received a tip and immediately deposit such tip in the tip box.

(4) Subject to paragraph (2) all tips and gratuities received by Croupiers and deposited in the tip box attached to the table, in an area approved by the Board shall be —

- (a) removed from the tip box at pre-determined times, or when necessary, by a Croupier representative, accompanied by a member of the Security Department. The Croupier representative will be responsible for the key to release the contents of the tip boxes and will put the contents into secure containers for transfer to the Hard Count Room or such other place as the Board may approve;
- (b) counted and recorded, in a manner described in writing, and approved by both the Board and a representative of the Croupiers, in full view of the Closed Circuit Television Cameras, after the Security Department representative has given notice to the Surveillance Department; and
- (c) transferred to the cage and exchanged for a document recording the value lodged, which shall constitute a pool for distribution among the Croupiers by cheque on a weekly basis and on a day and at a time of which the Board has prior notice.

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Table
inventories.

21. (1) Whenever a gaming table in a Casino is opened for gaming, operations shall commence with an amount of gaming chips, coins and plaques to be known as the “Table Inventory” and no Casino shall cause or permit gaming chips, coins or plaques to be added to or removed from such table inventory during the gaming day except —

- (a) in exchange for cash, cheque, credits or issuance copies of markers presented by Casino patrons in conformity with the provisions of Regulations 19 and 26;
- (b) in payment of winning wagers and collection of losing wagers made at such gaming table;
- (c) in exchange for gaming chips and plaques received from a patron having an equal aggregate face value; and
- (d) in conformity with the fill and credit procedures described in Regulations 23 and 24.

(2) When a table is opened for the first time a Table Inventory Slip shall be completed in conformity with Regulation 32 to show a zero opening balance and thereafter the table inventory shall be issued to the table in conformity with Regulation 23.

(3) Each Table Inventory and the Table Inventory Slip prepared in conformity with the procedures set forth in Regulation 32 shall be stored during non-gaming hours in a separate locked, clear container which shall be clearly marked on the outside with the game and the gaming table number to which it corresponds. The information on the Table Inventory Slip shall be visible from the outside of the container. All containers shall be stored either in the Cashiers' Cage during non-gaming hours or secured to the gaming table subject to arrangements for security approved by the Board.

(4) The keys to the locked containers containing the Table Inventories shall be maintained and controlled by the Casino Department in a secure place and shall at no time be made accessible to any Cashiers' Cage personnel or to any person responsible for transporting such table inventories to or from the gaming tables. Persons transporting table inventories to and from the gaming tables shall be accompanied by a Security Department Representative.

(5) A Casino shall maintain a record of the impress value of the inventory at every gaming table and of the aggregate value of such inventories. A copy of such records shall be provided to the Gaming Board and approval shall be obtained from the Board prior to any alteration of any such inventory.

22. (1) Whenever gaming tables are to be opened for gaming activity, the locked container securing the Table Inventory and the Table Inventory Slip shall be unlocked by the Casino Supervisor assigned to such table.

Procedure for
opening tables
for gaming

(2) A Croupier assigned to the gaming table shall count the contents of the container in the presence of the Casino Supervisor assigned to such table and shall agree the count to the Opener removed from the container.

(3) Signatures attesting to the accuracy of the information on the Opener shall be placed on such Opener by the Croupier assigned to the table and the Casino Supervisor that observed the Croupier count the contents of the container.

(4) Any discrepancy between the amount of gaming chips, coins and plaques counted and the amount of the gaming chips, coins and plaques recorded on the Opener, shall be immediately reported to the Casino Manager, Assistant Casino Manager, or Casino shift Manager in charge at such time, the Security Department and the Board Inspector verbally. Security will complete the standard security report in writing and immediately forward a copy to the Board.

Procedures for distributing gaming chips, coins and plaques to gaming tables

23. (1) A request for Fill (“Request”) shall be prepared by a Casino Supervisor to authorize the preparation of a Fill Slip (“Fill”) for the distribution of gaming chips, coins and plaques to gaming tables. The request shall be prepared in a duplicate form and restricted to Casino Supervisors.

(2) On the original and duplicate of the request, the following information, at a minimum, shall be recorded —

- (a) the date, time, and shift of preparation;
- (b) the denomination of gaming chips, coins or plaques to be distributed to the gaming tables;
- (c) the total amount of each denomination of gaming chips, coins or plaques to be distributed to the gaming tables;
- (d) the game and table number to which the gaming chips, coins or plaques are to be distributed;
- (e) the signature of the Casino Supervisor; and
- (f) the signature of the Security Department Member.

(3) After preparation of the request, the duplicate of such request shall be transported directly to the Cashiers’ Cage by a Security Department member.

(4) The original copy of the request shall be placed by the Croupier in public view on the gaming table to which the gaming chips, coins or plaques are to be received. Such original copy shall not be removed until the chips, coins and plaques are received at which time the request and fill are deposited in the drop box.

(5) A Fill shall be prepared by a Fill Bank Cashier whenever gaming chips, coins or plaques are distributed to the gaming tables from the Cashiers’ Cage. A Fill Slip may also be computer generated in the Fill Bank and used in accordance with the Casino Licensee’s approved submissions of internal and accounting controls procedures.

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(6) Fills shall be serially prenumbered forms, and each series of fills shall be used in sequential order, and the series numbers of all Fills received by a casino shall be accounted for by employees with no incompatible functions. The original and all copies of void fills shall be marked “VOID” and shall require the signature of the preparer.

(7) The following procedures and requirements shall be observed with regard to Fills —

- (a) each series of Fills shall be in triplicate form to be kept in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still located in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser;
- (b) access to the triplicate copy of the form shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of Fills, placing Fills in the dispensers, and removing from the dispensers, each day, the triplicate copies remaining therein. These employees shall have no incompatible functions.

(8) On the original, duplicate and triplicate copies of the Fill, the preparer shall record, at a minimum, the following information —

- (a) the denomination of the gaming chips, coins or plaques being distributed;
- (b) the total amount of each denomination of gaming chips, coins or plaques being distributed;
- (c) the total amount of all denominations of gaming chips, coins or plaques being distributed;
- (d) the game and table number to which the gaming chips, coins or plaques are being distributed;
- (e) the date and shift during which the distribution of gaming chips, coins or plaques occur; and
- (f) the signature of the preparer.

(9) Upon preparation, the time of preparation of the Fill shall be recorded, at a minimum, on the original and the duplicate.

(10) All gaming chips, coins or plaques distributed to the gaming tables from the Cashier's Cage shall be transported directly to the gaming tables by a Security Department Member who shall agree the request to the Fill and sign the duplicate of the request, maintained at the Cashiers' Cage, before transporting the gaming chips, coins or plaques and the original Fill for signature.

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(11) Signatures attesting to the accuracy of the information contained on the original of the Fill shall be, at a minimum, of the following personnel at the following times —

- (a) the Fill Bank Cashier upon preparation;
- (b) the Security Department Member transporting the gaming chips, coins or plaques to the gaming table upon receipt from the cashier of gaming chips, coins or plaques to be transported;
- (c) the Croupier assigned to the gaming table upon receipt at such table from the Security Department Member of gaming chips, coins or plaques at such table; and
- (d) the Casino Supervisor assigned to the gaming table upon receipt of the gaming chips, coins or plaques at such table.

(12) Upon meeting the signature requirements as described in paragraph (11), the Security Department Member that transported the gaming chips, coins or plaques and the original copy of the Fill to the table, shall observe the immediate placement by the Croupier of the original Fill and original request in the drop box attached to the gaming table to which the gaming chips, coins or plaques were transported. The duplicate Fill and request shall be maintained together and controlled by employees independent of the Casino Department.

(13) The original and duplicate "Void" Fills, the original request and the original Fill, maintained and controlled in conformity with paragraph (12) shall be forwarded to —

- (a) the count team for agreement with the original copy of the fill and original copy of the request removed from the drop box after which the original and duplicate copy of the request and the original and duplicate copy of the Fill shall be forwarded to the Accounting Department for agreement, on a daily basis, with the triplicate; or

- (b) the Accounting Department for agreement, on a daily basis, with the original Fill and original copy of the request removed from the drop box and the triplicate.

(14) An alternative procedure may be adopted if a table requires additional tokens or quarters with an aggregate value of not more than \$100. In these circumstances only chips may be exchanged for tokens and coin with the General Imprest Cashiers. The value of the chips removed shall be indicated by a lammar button until the tokens and coins are returned to the table. The exchange shall be recorded on a three-part Chip Exchange form at a minimum signed by the Croupier, the table Supervisor approving the exchange, the Security Department Representative who transfers the chips, and the General Imprest Cashier. The original shall be retained at the table throughout the exchange. The duplicate and triplicate copies shall be taken to the cage by the Security Department Representative to effect the exchange and the duplicate returned to the table with the tokens or coins. After verification of the exchange, the lammar button shall be removed and both the original and duplicate copies of the Chip Exchange Form shall be deposited in the drop box. The triplicate of the Chip Exchange Form shall be maintained and controlled by the General Imprest Cashier.

24. (1) A request for Credit (“Request”) shall be prepared by a Casino Supervisor to authorize the preparation of a Credit (“Credit”) for the removal of gaming chips, coins and plaques to the Cashiers’ Cage. The request shall be in duplicate form and access to such form shall, prior to use, be restricted to Casino Supervisors.

Procedures for removing gaming chips and coins from gaming tables.

(2) On the original and the duplicate copy of the request the following information, at a minimum, shall be recorded —

- (a) the date, time and shift of preparation;
- (b) the denomination of gaming chips, coins or plaques to be removed from the gaming table;
- (c) the total amount of each denomination of gaming chips, coins or plaques to be removed from the gaming table;
- (d) the game and table number from which the gaming chips, coins or plaques are to be removed; and

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- (e) the signature of the Casino Supervisor and Croupier assigned to the gaming table from which gaming chips, coins or plaques are to be removed.

(3) Immediately upon preparation of a request and transfer of gaming chips, coins or plaques to a Security Department Member, a Casino Supervisor shall obtain on the original copy of the request, the signature of the Security Department Member to whom the gaming chips, coins or plaques were transferred and the Croupier shall place the original copy in public view on the gaming table from which the gaming chips, coins or plaques were removed, and such request shall not be removed until a Credit is received from the Fill Bank at which time the request and credit are deposited in the drop box.

(4) The duplicate of the request shall be transported directly to the Cashiers' Cage by the Security Department Member who shall at the same time transport the gaming chips, coins or plaques removed from the gaming table.

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(5) A Credit shall be prepared by a Fill Bank Cashier whenever gaming chips, coins or plaques are removed from the gaming tables to the Cashiers' Cage. A Credit Slip may also be computer generated in the Fill Bank and used in accordance with the Casino Licensee's approved submissions of internal and accounting controls procedures.

(6) Credits shall be serially pre-numbered forms, each series of Credits shall be used in sequential order, and the series number of all Credits received by a Casino shall be accounted for by employees with no incompatible functions. The original and all copies of void Credits shall be marked "VOID" and shall require the signature of the preparer.

(7) The following procedures and requirements shall be observed with regard to credits —

- (a) each series of Credits shall be a three part form and shall be inserted in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser;

- (b) access to the triplicate shall be maintained and controlled at all times by employees, responsible for controlling and accounting for the unused supply of Credits, placing Credits in the dispensers, and removing from the dispensers, each day, the triplicates remaining therein. These employees shall have no incompatible functions.
- (8) On the original, duplicate and triplicate copies of a Credit, the preparer shall record, at a minimum, the following information —
 - (a) the denomination of the gaming chips, coins or plaques removed from the gaming table to the cashiers' cage;
 - (b) the total amount of each denomination of gaming chips, coins or plaques removed from the gaming table to the cashiers' cage;
 - (c) the total amount of all denominations of gaming chips, coins, or plaques removed from the gaming table to the cashiers' cage;
 - (d) the game and table number from which the gaming chips, coins or plaques were removed;
 - (e) the date and shift during which the removal of gaming chips, coins or plaques occurs; and
 - (f) the signature of the preparer.
- (9) Upon preparation, the time of preparation of the Credit shall be recorded, at a minimum, on the original and duplicate copy.
- (10) Signatures attesting to the accuracy of the information contained on the original copy of a Credit shall be, at a minimum, the following personnel at the following times —
 - (a) the Fill Bank Cashier upon preparation;
 - (b) the Security Department Member transporting the gaming chips, coins and plaques to the Cashiers' Cage;
 - (c) the Croupier assigned to the gaming table upon receipt at such table from the Security Department Member; and
 - (d) the Casino Supervisor assigned to the gaming table upon receipt at such table.
- (11) Upon meeting the signature requirements as described in paragraph (10), the Security Department

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Member transporting the original copy of the Credit to the gaming table, shall observe the immediate placement by the Croupier of the original copies of the Credit and Request in the drop box attached to the gaming table from which the gaming chips, coins or plaques were removed. The duplicate of the Credit and Request shall be maintained together, and controlled by employees independent of the Casino Department.

(12) The original and duplicate copies of “Void” Credits and the original Request and Credit, maintained and controlled in conformity with paragraph (11) shall be forwarded to —

- (a) the Count Team for agreement with the original Credit and the original Request removed from the drop box, after which the Request and the original and duplicate Credit shall be forwarded to the Accounting Department for agreement, on a daily basis, with the triplicate; or
- (b) the Accounting Department for agreement, on a daily basis, with the original copies of the Credit and Request removed from the drop box and the triplicate.

25. (1) Whenever a patron requests that the Casino hold his cash, cash equivalent, gaming chips or plaques for subsequent use, he shall deposit the cash, cash equivalent, gaming chips or plaques with a General Imprest Cashier. However, in the case of deposits amounting to \$15,000.00 and above, the General Imprest Cashiers shall insure that such currency is banded together with proper identification of the depositor being attached thereto, and kept separate and apart from the casino’s operational funds, so that in the event the depositor would wish a refund of said deposit, he would receive the balance of the very currency deposited.

(2) A General Imprest Cashier accepting a deposit shall prepare a Customer Deposit Receipt and other necessary documentation evidencing such receipt.

(3) Customer Deposit Receipts shall be serially prenumbered four-part forms, which shall be used in sequential order. All copies of void Customer Deposit Receipts shall be marked “VOID” and shall require the signature of the preparer.

Procedure for acceptance, accounting for and redemption of patron’s cash deposits.

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(4) All information recorded on the Customer Deposit Receipt by the General Imprest Cashier shall be in accordance with the Licensee's System of Accounting and Internal Controls submitted to the Board, and such information shall include at a minimum, the following —

- (a) the name of the patron making the deposit;
- (b) the total amount being deposited (numerical total and written amount);
- (c) the date of the deposit;
- (d) the signature of the General Imprest Cashier;
- (e) the nature of the amount received (cash, cash equivalent, chips or plaques); and
- (f) whether or not the deposit is made in Bahamian currency.

(5) After preparation of the Customer Deposit Receipt, the General Imprest Cashier shall obtain the patron's signature on the duplicate copy and shall —

- (a) give the original to the patron as evidence of the amount held on deposit by the Casino;
- (b) forward the duplicate copy along with any other necessary documentation to the Marker Bank Cashier who shall maintain the document; and
- (c) retain the triplicate for inclusion in the daily activity.

(6) A patron shall be allowed to use the deposit at the gaming table by supplying information required by the Casino to verify his identity. The Casino Supervisor responsible shall ascertain from the Cashiers' Cage the amount of the patron's deposit available and request the amount the patron wishes to use against this balance. The Supervisor shall prepare a marker in compliance with Regulation 26 with the exception that the words "Customer Deposit Withdrawal" shall be recorded on the marker in place of the name of the patron's bank.

(7) Distribution of Markers shall comply with Regulation 26.

(8) The patron's deposit balance shall be immediately reduced by amounts equal to the markers issued in the Pit.

(9) A patron may obtain a refund of his deposit or any unused portion of a deposit by requesting the refund from a General Imprest Cashier and returning his copy of the Customer Deposit Receipt. The General Imprest Cashier shall verify the customer's identity and shall —

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- (a) verify the balance with the Marker Bank Cashier;
 - (b) have the patron sign the original of the Customer Deposit Receipt;
 - (c) prepare the Customer Deposit (Refund) Slip which is a two-part document and which shall contain the following information —
 - (i) patron's name;
 - (ii) date, time and shift of preparation;
 - (iii) amount of cash being refunded;
 - (iv) signature of the General Imprest Cashier preparing such documentation; and
 - (v) in the case of a deposit made in Bahamian currency, confirmation that the refund was also in Bahamian currency.

(10) The General Imprest Cashier shall forward the original of the Customer Deposit Receipt along with the original and duplicate copies of the Refund Slip to the Marker Bank Cashier who, after comparing the patron's signature, shall sign the original and duplicate copies of the Refund Slip and return the duplicate to the General Imprest Cashier.

(11) The Marker Bank shall return the original copy of the Customer Deposit Receipt to the General Imprest Cashier who shall return it to the patron and refund the unused balance of the deposit to the patron, at which time the General Imprest Cashier shall maintain the duplicate copy of the Customer Deposit Receipt along with the duplicate copy of the Refund Slip.

(12) A log of all Customer Deposits received and refunded shall be prepared on a daily basis by Marker Bank Cashiers or the log may be computer generated in accordance with the casino licensee's approved submissions of internal and accounting controls procedures and such log shall include, at a minimum, the following —

- (a) the balance of the Customer Deposits on hand in the Cashiers' Cage at the beginning of each shift;
- (b) for Customer Deposits received or refunded —
 - (i) the name of the patron;
 - (ii) the date of the deposit;

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- (iii) the amount of the deposit;
- (iv) the date of the refund;
- (v) the amount of the refund; and
- (vi) the Customer Deposit number.

26. (1) Except as provided in this Regulation, a Casino Licensee or any person licensed under the Act, or any person acting on behalf of or under any arrangement with a Casino Licensee, shall not —

Procedures for exchange of cheques submitted by gaming patrons.

- (a) cash any cheque, make any loan, or otherwise provide or allow to any person any credit either to enable such a person to take part in gaming activity or for any other purposes;
- (b) release or discharge any debt which is uncollectible, either in whole or in part, which represents any losses incurred in gaming activity without maintaining a written record of the deposit, cheque return and collection efforts required by Regulations 29 and 30.

(2) A Casino Licensee shall only allow Credit to enable a player to participate in gaming activity after receiving from such player a cheque or marker of the amount of such credit and shall not accept such a cheque or marker unless a credit file has been established in conformity with Regulation 28 for the player presenting the cheque or marker and appropriate reference has been made to that credit file in accordance with the Licensee's System of Accounting and Internal Controls submitted to the Board:

Provided that nothing in this regulation shall be construed to limit a Casino Licensee from offering slot patrons credit through slot credit markers in accordance with the Casino's Licensee's approved submissions of Accounting and Internal Controls.

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(3) A Casino Licensee shall only accept a cheque or marker in exchange for another cheque or marker if the requirements of Regulations 27, 28, 29 and 30 concerning redeeming, consolidating, recording, depositing, and collecting procedures are observed.

(4) A cheque drawn on a Bahamian Dollar Account may not be exchanged in a Casino for any purpose whatsoever.

(5) All cheques sought to be exchanged in a Casino by a patron shall be —

- (a) drawn on a bank and payable on demand;
- (b) drawn for a specific amount;

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- (c) made payable to, or (in the case of cheques drawn on another casino, or drawn on a person with a credit file established under Regulation 28) endorsed in favour of, the Casino Licensee; and
 - (d) currently dated, or post dated for a period that will permit deposit for immediate collection within the time limits specified by Regulation 29.
- (6) All cheques sought to be exchanged at the Cashiers' Cage shall be presented directly to the General Imprest Cashier who shall —
- (a) determine the cheque cashing limit of the person presenting the cheque;
 - (b) restrictively endorse the cheque “for deposit only” to the Casino Licensee’s bank account;
 - (c) initial the cheque;
 - (d) date and time stamp the cheque;
 - (e) record the junket number, if applicable; and
 - (f) exchange the cheque for currency with the Main Bank.
- (7) Cheques (including cheques which fall within the definition of “cash equivalent”) may not be exchanged for non-gaming purposes except that personal cheques for \$500 or less may be exchanged for cash at the cage if —
- (a) not more than one cheque is cashed for the same patron during any period of 24 hours;
 - (b) a Credit File compiled in accordance with Regulation 28 of these Regulations has been established for the patron cashing the cheque at least 24 hours previously;
 - (c) the cheque to be cashed falls within the patron’s cheque cashing limit;
 - (d) the patron cashing the cheque has actually gamed in the Casino during his current visit;
 - (e) a separate record of all such cheques cashed is kept by the General Imprest Cashier (in addition to any other record of cheques received) showing, at least —
 - (i) the date of the cheque;
 - (ii) the name of the drawer;
 - (iii) the amount;

- (iv) the bank on which it is drawn;
- (v) the account number; and
- (vi) the name and initial of the person authorizing acceptance.

(8) The use of markers at gaming tables shall be in accordance with the following procedures and requirements —

- (a) markers shall be serially pre-numbered forms; each series shall be used in sequential order, and the series of all markers received by a Casino shall be accounted for by employees of the Accounting Department. The original and all copies of void markers shall be marked “VOID” and shall require the signature of a Casino Supervisor;
- (b) each series of Markers shall be a four-part form which consists of an original, an issuance copy, a redemption copy, and an accounts copy, and shall be attached in a book that will permit an individual slip in that series and its copies to be written upon simultaneously, while still contained in the book, and that will allow the removal of the original and all duplicate copies;
- (c) markers shall be issued from the Accounting Department to the Casino Supervisors or Pit Clerks who shall be responsible for such Markers. The unused supply of Markers must be secured in the pit stand under the joint custody of the Security and Gaming Departments at the end of the gaming day;
- (d) markers may also be computer generated in the Pits and used in accordance with the Casino Licensee’s approved submissions of accounting and internal controls procedures.

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(9) Before Markers are exchanged at a gaming table, a Casino Supervisor or Pit Clerk shall —

- (a) determine the player’s remaining cheque cashing limit;
- (b) prepare the Marker for the player’s signature by recording, at a minimum, on the face and stub of the original and all copies, the following information —

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- (i) the name of the player exchanging the Marker;
 - (ii) the current date and time;
 - (iii) the amount of the Marker expressed in numerals;
 - (iv) the game and table number;
 - (v) the signature of the Casino Supervisor authorizing acceptance of the Marker; and
 - (vi) the signature of the preparer.
- (c) if not pre-printed, stamp on the back of the original Marker a restrictive endorsement “for deposit only” to the Casino Licensee’s bank account;
 - (d) present the original and all copies of the Marker to the patron for signature,
 - (e) receive the signed Marker directly from the patron and give the issuance copy of the Marker immediately and directly to the Croupier, who shall place it in full view on the table along with a lammar button of corresponding value.

(10) In no circumstances shall chips or plaques be given to a player before the receipt of the issuance copy of the Marker by the Croupier.

(11) The original, redemption, and accounts copies of the Marker shall be expeditiously transferred to the Marker Bank by Security where

- (a) the original and redemption copies shall be maintained and controlled until the original is redeemed or made into a cheque; and
- (b) the Marker Bank Cashier will prepare a Name Credit.

(12) A Name Credit is a three part form issued from a locked dispenser that will permit an individual Name Credit and its copies to be written upon simultaneously while still locked in the dispenser and that will discharge the original and duplicate while the triplicate remains in a continuous unbroken form in the dispenser.

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(13) A Name Credit may also be computer generated in the Marker Bank and used in accordance with the Casino Licensee’s approved submissions of Accounting and Internal Controls procedures.

(14) The information to be entered on a Name Credit includes the patron’s name, the amount of the Marker to which it refers, the number of the Marker, the date, .time, shift, table number, and the signature of the preparer.

(15) Immediately after preparing a Name Credit, the Marker Bank Cashier will —

- (a) write the number of the Name Credit on all three copies of the Marker under his control;
- (b) have the original copy of the Name Credit signed by the Member of the Security Staff who brought the Marker to the Marker Bank;
- (c) attach the duplicate copy of the Name Credit to the accounts copy of the Marker; and
- (d) retain both documents as a record of Marker Bank activity and as the voucher to support entries in the Marker Activity Log or in the computer generated Log required by Regulation 28.

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(16) The appropriate entries will be made immediately in the Marker Activity Log or in a computer generated Log in accordance with the casino licensee’s approved submissions of internal and accounting controls procedures and the patrons Credit File as required by Regulation 28.

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(17) The original copy of the Name Credit will be returned to the table by a Security Department Member where it will be compared with the issuance copy of the Marker by the Croupier, who shall write the Name Credit number on the copy of the Marker, sign the Name Credit and deposit both the Marker and the original copy of the Name Credit in the drop box.

(18) The duplicate Name Credit shall be maintained and controlled by employees independent of the Casino Department.

(19) The Casino Licensee shall request players to apply any chips or plaques in their possession in reduction of personal cheques or Markers exchanged for purposes of gaming prior to exchanging such chips or plaques for cash or prior to departing from the Casino area.

(20) At the end of gaming activity each day, at a minimum, the following procedures and requirements will be observed —

- (a) the accounts copies of all Markers issued during the period, maintained and controlled in conformity with paragraph (11), together with the relevant duplicate Name Credits, shall be compared with the issuance copies of all Markers and original Name Credits issued during the period by forwarding to the Accounting Department the accounts copies of Markers and original Name Credits for comparison with the issuance copies of Markers and both duplicate Name Credits and triplicate Name Credits;
- (b) the original and all copies of void Markers shall be forwarded to the Accounting Department for review and sequence checking;
- (c) both copies of void Name Credits shall be forwarded to the Accounting Department for review and checking against the triplicates;
- (d) the redemption copy of Markers maintained and controlled in conformity with paragraph (11), shall be forwarded to the Accounting Department following the redemption, consolidation or deposit of the original Marker for agreement with the Accounting and issuance copies.

Procedure for redemption or consolidation of cheques and markers submitted by gaming patrons

27. (1) A person may redeem, or partially redeem, a Cheque or Marker by exchanging —

- (a) cash or cash equivalents;
- (b) gaming chips;
- (c) plaques; or
- (d) any combination of another cheque, marker, cash, gaming chips or plaques.

(2) In the case of partial redemption, a new Cheque or Marker for the amount of the balance to remain outstanding shall be exchanged and dealt with in accordance with this Regulation.

(3) The drawer of a Cheque or Marker may consolidate at the Cashiers' Cage, Cheques or Markers by exchanging another cheque or marker of an amount equal to the total of Cheques or Markers previously exchanged.

(4) Total or partial redemptions of Cheques or Markers by gaming patrons shall be made at the Cashiers' Cage or at an approved collection office.

(5) No Casino Licensee or any other person licensed under the Act, or any other person acting on behalf of or under any agreement with a Casino Licensee or other person licensed under the Act shall accept any Cheques or Markers or series of Cheques or Markers in redemption, consolidation or substitution of another Cheque or Marker for the purpose of avoiding or delaying the deposit of a Cheque or Marker in a bank for collecting within the time period modified in Regulation 29.

(6) Upon acceptance of cash, chips, plaques, a Marker or another cheque in redemption, partial redemption, or consolidation of a Cheque or Marker, the General Imprest Cashier shall immediately return to the gaming patron the Cheque or Marker being redeemed partially redeemed or consolidated. If such redemption, partial redemption or consolidation is accomplished by the acceptance of another Cheque or Marker, the General Imprest Cashier shall record the date and time of acceptance on such Cheques or Markers accepted.

28. (1) A log of all Markers exchanged and of all Cheques or Markers received for redemption, consolidation or substitution shall be prepared on a daily basis, by Marker Bank Cashiers or the log may be computer generated in accordance with the casino licensee's approved submissions of internal and accounting controls procedures and such log shall include, at a minimum, the following —

Recording of cheques and markers exchanged, redeemed, or consolidated and patrons' credit records

- (a) the aggregate value of the Cheques or Markers on hand in the Cashiers' Cage at the beginning of each shift;
- (b) for cheques initially accepted and for cheques received for consolidation, redemption or substitution;
 - (i) the date of the Cheque or Marker or the date of the earliest previous Cheque or Marker where there has been consolidation, redemption or exchange;
 - (ii) the name of the drawer of the Cheque or Marker;
 - (iii) the amount of the Cheque or Marker;
 - (iv) the Marker serial number for a Marker received;

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- (v) an indication as to whether the Cheque or Marker was initially accepted or received as a redemption, consolidation or substitution.
 - (c) for Cheques or Markers deposited, redeemed by patrons for cash or cash equivalents, chips or any combination thereof, consolidated or replaced —
 - (i) the date on which the Cheque or Marker was deposited, redeemed, consolidated or replaced;
 - (ii) the name of the drawer of the Cheque or Marker;
 - (iii) the amount of the Cheque or Marker;
 - (iv) the Marker's serial number for a Marker deposited, redeemed, consolidated or replaced; and
 - (v) an indication as to whether the Cheque or Marker was deposited, redeemed, consolidated or replaced.
 - (d) the aggregate value of the Cheques or Markers on hand in the Cashiers' Cage at the end of the Shift.
- (2) A list of all Markers on hand, including all Cheques or Markers received for redemption, consolidation or substitution shall be prepared on a monthly basis, at a minimum, and shall include the following —
- (a) the date of the Cheque or Marker or the date of the earliest previous Cheque or Marker where there has been consolidation, redemption, or exchange;
 - (b) the name of the drawer of the Cheque or Marker.
 - (c) the amount of the Cheque or Marker; and
 - (d) the Marker serial number for a Marker received.
- (3) At the end of gaming activity each day at a minimum, the following procedures shall be performed
- (a) the daily total of the amounts of Cheques or Markers initially recorded as described in paragraph (1)(b) shall be agreed to the daily total of Cheques and Markers issued;
 - (b) the daily total of the Cheques or Markers indicated as deposited in the Log required by

paragraph (1)(c) shall be agreed by employees with no incompatible functions to the bank deposit slip corresponding to such Cheques or Markers; and

(c) the total required by paragraph (1)(d) shall be agreed to the total of the Cheques or Markers physically on hand in the Cashiers' Cage.

(4) A credit file for each patron shall be prepared prior to acceptance of a Cheque or Marker from a patron by General Imprest Cashiers, Marker Bank Cashier, or a Cage Supervisor and such file shall include, at a minimum, the following —

- (a) the name of the patron accompanied by the signature of the Cage Cashier indicating examination of identification credentials and a brief description of the identification credentials examined, which shall include a specimen signature;
- (b) the address of the patron;
- (c) the name of the patron's bank;
- (d) the number of the patron's bank account;
- (e) credit references accompanied by the signature of the Credit Department Representative and the date indicating verification with the patron's bank or a recognized credit bureau or another casino;
- (f) the patron's signature;
- (g) the credit limit, and any changes thereto approved by the signature of the Credit Manager, Assistant Credit Manager, or a credit committee which may approve credit as a group, but whose members may not approve Credit individually unless such person is included in the job positions referenced above. The Casino Manager, Assistant Casino Manager; or Casino Shift Manager, may have input to the credit limit decision but shall not have approval authority;
- (h) the date and amount of each consolidation of Cheque or Marker accepted from the patron;
- (i) the date and amount of each redemption transaction;
- (j) the date and amount of each substitution transaction;

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- (k) the date and amount of each Cheque or Marker deposited;
 - (l) the details relating to returned Cheques or Markers;
 - (m) a summary of all collection efforts by the Casino Licensee in respect of the patron and, brief particulars of the relevant facts if any debt is determined to be uncollectible;
 - (n) an explanation of why credit was granted if the Casino decides to grant credit after discovering some unfavourable information; and
 - (o) in the case of a patron with a credit limit of more than \$5,000, the credit play rating based on a continuing evaluation of his amount and frequency of play subsequent to the patron's initial receipt of credit the information for the credit player's rating shall be recorded on a player rating form by a Casino Department Supervisor and shall include, but is not limited to, the following —
 - (i) patron's name;
 - (ii) game and table number;
 - (iii) average bet;
 - (iv) approximate length of time played;
 - (v) rating as determined by Supervisors;
 - (vi) rater's signature;
 - (vii) date of observations; and
 - (viii) the date and amount of each Marker initially accepted from the patron.

(5) All information recorded on the credit file shall be in accordance with the Licensee's System of Accounting and Internal Controls submitted to the Board.

29. (1) Unless previously redeemed or consolidated all cheques received from gaming patrons shall be deposited in the Casino Licensee's bank account in accordance with the Casino Licensee's normal business practice, submitted to the Board in writing and approved by the Board, but in no event later than —

Procedures for
depositing
cheques received
from gaming
patrons

- (a) 45 days, including non-banking days, after the date of a Cheque or Marker for gaming. The period to run from the date of the earliest Cheque or Marker where there has been consolidation, redemption or exchange; or *SI 74/1999*
- (b) such longer period as may be requested by the patron and approved by the Credit Department.

(2) The Board must be informed during the period provided by paragraph (1)(a) of any delay permitted under paragraph (1)(b) with an explanation of the reason for the delayed deposit. *SI 74/1999*

(3) In this Regulation the term “Cheque” includes Markers which have been converted into Cheques.

30. (1) All dishonoured cheques returned by a Bank (“Returned Cheques”) after deposit shall be returned directly to, and controlled by the Collections Department. Copies of such cheques shall be forwarded to the Credit or Accounting Departments, which shall maintain and control them. Employees of such departments shall have no incompatible functions.

Procedures for collecting and recording cheques returned to the casino after deposit

(2) In this Regulation the term “Cheques” includes Markers which have been converted into Cheques.

(3) No person other than a Casino employee who has no incompatible functions may engage in efforts to collect returned cheques except that a lawyer representing a Casino Licensee may bring action for such collection.

(4) Continuous records of all returned cheques shall be maintained by Accounting Department employees with no incompatible functions. Such records shall include at a minimum, the following —

- (a) the date of the Cheque;
- (b) the name and address of the drawer of the cheque;
- (c) the amount of the Cheque;
- (d) the date the Cheque was dishonoured;
- (e) the Name Credit number recorded on the cheque for personal cheques received or the Marker serial number for Markers; and
- (f) the date and amount of any collections received on the Cheque after being returned by a bank.

(5) A cheque dishonoured by a bank may be immediately redeposited if there is sufficient reason to believe the Cheque will be honoured the second time.

(6) Statements shall be sent to patrons by Collections Department employees with no incompatible functions immediately upon initial receipt of a returned Cheque or immediately upon receipt of a Cheque returned for a second time if the cheque was immediately redeposited pursuant to paragraph (5) and on a quarterly basis thereafter until collection efforts are discontinued, and such statements shall include, but are not limited to the following —

- (a) the date of the Cheque;
- (b) the date of return of the Cheque;
- (c) the amount of the Cheque.

(7) Patrons to whom statements are sent shall be advised of a return address and the Department to which replies shall be sent.

(8) Employees of the Collection Department with no incompatible functions shall receive directly and shall initially record all collections.

(9) Copies of statements and other documents supporting collection efforts shall be maintained and controlled by Accounting Department employees.

(10) After all reasonable collection efforts, returned cheques shall be written off and listings of such cheques shall be approved in writing by, at a minimum, the Chief operating Officer and Chief Financial Officer and such cheques and listings shall be kept and controlled by Accounting Department employees. A continuous record of all written-off cheques shall be maintained by employees of the Accounting Department with no incompatible functions. The continuous record shall be adjusted for any subsequent collections.

Procedure for
shift changes at
gaming tables

31. (1) Whenever gaming tables are to remain open for gaming activity at the conclusion of a shift, the gaming chips, coins and plaques remaining at the gaming tables at the time of the shift change shall be counted by either the Supervisor assigned to the outgoing shift and the Croupier assigned to the incoming shift, or the Croupier assigned to the gaming table at the time of a drop box shift change which does not necessarily coincide with an employee shift change. The count shall be verified by the Supervisor assigned to the table game at the time of a drop box shift change.

(2) The gaming chips, coins and plaques counted shall be recorded on the Table Inventory Slip by the Casino Supervisor assigned to the gaming table of the outgoing shift or the Casino Supervisor assigned to the gaming table at the time of the drop box shift change.

(3) Table Inventory Slips shall be two-part forms, at a minimum, and on the original of the slip (“Closer”), and the duplicate of the slip (“Opener”), the Casino Supervisor shall record the following —

- (a) the date and identification of the shift ended;
- (b) the game and table number;
- (c) the total value of each denomination of gaming chips, coins, and plaques remaining at the table.

(4) Signatures attesting to the accuracy of the information recorded on the Table Inventory Slips shall be of either the Croupier and the Casino Supervisor assigned to the incoming and outgoing shifts or the Croupier and the Casino Supervisor assigned to the gaming table at the time of a drop box shift change.

(5) Upon meeting the signature requirements as described in paragraph (4), the Closer shall be deposited in the drop box that is attached to the gaming table immediately prior to the change of shift at which time the drop boxes shall then be removed and the Opener shall be deposited in the replacement drop box that is to be attached to the gaming tables immediately following the change of shift.

32. (1) Whenever the daily gaming activity at each gaming table is concluded, the gaming chips, coins and plaques on the gaming table shall be counted by the Croupier assigned to the gaming table and observed by a Casino Supervisor assigned to the gaming table, and the table float shall be brought back to the imprest value, unless otherwise approved by the Board.

Procedure for closing gaming tables

(2) The gaming chips, coins and plaques counted shall be recorded on a Table Inventory Slip by the Casino Supervisor assigned to the gaming table.

(3) Table Inventory Slips shall be two-part forms, at a minimum, and on the original of the slip (Closer), and the duplicate of the slip (Opener), the Casino Supervisor shall record the following —

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- (a) the date and identification of the shift ended;
 - (b) the game and table number;
 - (c) the total value of each denomination of gaming chips, coins and plaques remaining at the tables; and,
 - (d) the total value of all denominations of gaming chips, coins and plaques remaining at the gaming table.

(4) Signatures attesting to the accuracy of the information recorded on the Table Inventory Slips at the time of closing the gaming tables shall be of the Croupier and the Casino Supervisor assigned to the gaming table who observed the Croupier count the contents of the Table Inventory.

(5) Upon meeting the signature requirements specified in paragraph (4), the Closer shall be deposited in a drop box attached to the gaming table immediately prior to the closing of the table.

(6) Upon meeting the signature requirements specified in paragraph (4), the Opener and the gaming chips remaining at the table shall be placed in the container specified in Regulation 21(3) after which the container shall be locked.

(7) At the end of each gaming day, if the locked containers are transported to the Cashiers' Cage, a Cage Cashier shall determine that all locked containers have been returned or, if the locked containers are secured to the gaming table, a Casino Supervisor shall account for all the locked containers.

(8) A Drop Box Card shall be deposited by a Pit Boss or Supervisor in each drop box at the end of each shift. The Drop Box Card, which indicates the table number, date and shift, is used by a representative of the Board at the Soft Count to record the currency counted. If there has been no play at a table during a shift the Pit Boss or Supervisor shall record that fact on the card.

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Count room
characteristics

33. (1) In each casino, there shall be immediately adjacent to the Cashiers' Cage a room specifically designated for counting the contents of drop boxes which shall be known as the Soft Count Room.

(2) The Soft Count Room shall be designed and constructed to provide maximum security for the materials

housed therein and for the activities conducted therein, to include at a minimum, the following —

- (a) a metal door equipped with two separate locks securing the interior of the count room, the keys to which shall be different from each other and from the keys to the locks securing the contents of the drop boxes, and one key shall be maintained and controlled by the Security Department in a secure area within the Security department, access to which may be gained only by a nominated Security Department Member, and the other key maintained and controlled by the Gaming Board;

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- (b) the Security Department shall establish a signout procedure for all keys removed from the Security Department; and
- (c) an alarm device connected to the entrance of the Soft Count Room in such a manner as to cause a signalling to the monitors of the Closed Circuit Television System in the Casino’s Surveillance Monitor Room whenever the door to the count room is opened.

(3) Located within the Soft Count Room shall be —

- (a) a table constructed of clear glass or similar material for the emptying, counting and recording of the contents of the drop boxes which shall be known as the “Count Table”;
- (b) Closed Circuit Television Cameras and microphones wired to monitoring rooms capable of, but not limited to, the following —
 - (i) effective and detailed audio-video monitoring of the entire count process;
 - (ii) effective, detailed video-monitoring of the count room, including storage cabinets or trolleys used to store drop boxes; and
 - (iii) audio-video taping of the entire count process and any other activities in the count room.

(4) The Hard Count Room designated for counting the contents of Slot Machine Drop Buckets shall meet all the requirements herein. The door to the Hard Count

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Room shall be equipped with two locks. One key shall be maintained and controlled by Security, and the other key maintained and controlled by the Gaming Board.

Procedure for counting and recording contents of drop boxes.

34. (1) The contents of drop boxes shall be counted and recorded in the Soft Count Room in conformity with this Regulation.

(2) Each Casino Licensee shall place on file with the Board the specific time during which the contents of drop boxes removed from gaming tables are to be counted and recorded, which, at a minimum, shall be once each gaming day.

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(3) The opening, counting and recording of the contents of drop boxes shall be performed in the presence of a representative of the Board, in order to ensure compliance with these Regulations and agreed procedures, and by at least five employees approved by the Board for the conduct of the count (“Count Team”) with no incompatible functions. To gain entrance to the count room, the representative of the Board may be required to present an official identification card containing his photograph issued by the Board.

*SI 74/1999**SI 74/1999**SI 74/1999*

(4) Notwithstanding the procedures and requirements of this regulation for counting and recording the contents of drop boxes, the cash removed from each drop box may be sorted and counted by a currency sorter counter machine in accordance with the Casino Licensee’s approved submissions of Accounting and Internal Controls procedures.

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- (5) No person shall —
- (a) carry a handbag or other container unless it is transparent; or
 - (b) remove his hands from or return them to a position on or above the count table unless the backs and palms of his hands are first held straight out and exposed to the view of the other members of the count team and the Closed Circuit Television Cameras.
 - (c) all persons participating in the opening, counting and recording of the contents of drop boxes shall wear a full length pocketless smock.

(6) Immediately prior to the opening of the drop boxes, the doors to the Count Room shall be securely locked and except as otherwise authorized by these Regulations, no person shall be permitted to enter or leave the Count Room, except during a normal work break or in an emergency, until the entire counting, recording and verification process is completed. During a work break or in the event of an emergency, the counting and recording process shall be discontinued unless the appropriate number of personnel as described in paragraph (3) is present. *SI 74/1999*

(7) Immediately prior to the commencement of the count, one count team member shall notify the person assigned to the Closed Circuit Television monitoring station in the establishment that the count is about to begin, after which such person shall make an audio-video recording, with the time and date inserted thereon, of the entire counting process which shall be retained by the Surveillance Department for at least seven days from the date of recording unless otherwise directed by the Board. *SI 74/1999*

(8) Procedures and requirements for conducting the Count shall be the following — *SI 74/1999*

- (a) as each drop box is placed on the count table, one count team member shall announce, in a tone of voice to be heard by all persons present and to be recorded by the audio recording device, the game, table number, and shift marked thereon;
- (b) the contents of each drop box shall be emptied and counted separately on the count table, which procedures shall be at all times conducted in full view of the Closed Circuit Television Cameras located in the count room;
- (c) immediately after the contents of a drop box are emptied onto the count table, the inside of the drop box shall be held up to the full view of a Closed Circuit Television Camera, and shall be shown to at least one other count team member and the Board Inspector to confirm that all contents of the drop box have been removed, after which the drop box shall be locked and placed in the storage area for drop boxes;
- (d) the contents of each drop box shall be segregated by a count team member into separate stacks on

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- the count table by denominations of coin and currency and by type of form, record or document;
- (e) each denomination of coin and currency shall be counted separately by at least two count team members who shall place individual bills and coins of the same denomination on the count table in full view of the Closed Circuit Television Cameras, and such count shall be observed and the accuracy confirmed orally or in writing, by at least one other count team member;
 - (f) as the contents of each drop box are counted one count team member shall record or verify on a Master Game Report and supporting documents, by game, table number, and shift, the following information —
 - (i) the total amount of currency, coin and promotional chips counted;
 - (ii) the amount of the Opener;
 - (iii) the amount of the Closer;
 - (iv) the serial number and amount of each Name Credit;
 - (v) the total amount of all Name Credits and travel vouchers;
 - (vi) the serial number and amount of each Fill;
 - (vii) the total amount of all Fills;
 - (viii) the serial number and amount of each Credit;
 - (ix) the total amount of all Credits; and
 - (x) the Win or Loss;
 - (g) after the contents of each drop box have been counted and recorded, one member of the count team shall record by game and shift, on the Master Game Report, the total amounts of currency and coin, Table Inventory Slips, Markers, Fills and Credits counted, and Win or Loss, together with such additional information as may be required on the Master Game report by the Board or the establishment;
 - (h) notwithstanding the requirements of subparagraphs (f) and (g) if a Casino Licensee's System

of Accounting and Internal Controls provides for the recording on the Master Game Report of Fills, Credits, Markers and Table Inventory Slips by Cage Cashiers prior to the commencement of the count, a count team member shall compare for agreement the serial numbers and totals of the amounts recorded thereon to the Fills, Credits, Markers and Table Inventory Slips removed from the drop boxes;

- (i) notwithstanding the requirements of subparagraphs (f) and (g), if the Casino Licensee's System of Accounting and Internal Controls provides for the count team functions to be comprised only of counting and recording currency and coin, Credits and Name Credits, Accounting Department employees with no incompatible functions shall perform all other counting, recording and comparing duties herein;
- (j) after completion and verification of the Master Game Report, each count team member shall sign the report attesting to the accuracy of the information recorded thereon;
- (k) at no time after a representative of the Board has signed the Master Game Report shall any changes be made to it without prior written approval of the Gaming Board. *SI 74/1999*
- (9) Procedures and requirements at the conclusion of the count for each gaming shift shall be the following — *SI 74/1999*
 - (a) all cash removed from each drop box after the initial counting, verification and recording processes have been completed shall be presented in the count room by a count team member to a Cashier who, prior to having access to the information recorded on the Master Game Report and in the presence of the count team and a representative of the Board, shall recount, either manually or mechanically, the cash received, after which the Inspector shall sign the report evidencing his presence during the count and the fact that both the Cashier and Count Team have agreed on the total amount of cash counted; *SI 74/1999*

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- (b) the issuance copies of Markers and duplicate Name Credits shall be forwarded directly to the Accounting Department;
 - (c) the Master Game Report, after signing, and the Requests for Fills, the Fills, the Requests for Credits, the Credits, and the issuance copies of Markers and duplicate Name Credits and the Table Inventory Slips removed from drop boxes shall be transported directly to the Accounting Department and shall not be available to any Cashiers' Cage personnel;
 - (d) immediately following the completion of each soft count, a copy of the Master Game Report and supporting documents shall be retained by a representative of the Board;
 - (e) if the Casino Licensee's System of Accounting and Internal Controls does not provide for the forwarding from the Cashiers' Cage of the duplicate of the Fills, Credits, Request for Credits, Request for Fills, the Accounts copies of Markers and duplicate Name Credits directly to the Accounting Department, such documents recorded or to be recorded on the Master Game Report shall be transported from the count room directly to the Accounting Department.

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(10) The originals and copies of the Master Game Report, copies of Markers, Name Credits, Request for Fills, Fills, Request for Credits, Credits, and Table Inventory Slips shall on a daily basis, in the Accounting Department be —

- (a) compared for agreement with each other, on a test basis, by persons with no recording responsibilities and, if applicable, to triplicates or stored data;
- (b) reviewed for the appropriate number and propriety of signatures on a test basis;
- (c) accounted for by series numbers, if applicable;
- (d) tested for proper calculation, summarization, and recording;
- (e) subsequently recorded; and
- (f) maintained and controlled by the Accounting Department.

35. (1) In each Casino there may be on or immediately adjacent to the gaming floor a physical structure known as a Main Slot Bank to house the Slot Cashier and to serve as the central location in the Casino for the following —

The Main Slot Bank

- (a) the custody of the Main Slot Bank Inventory comprising currency, coin, tokens, forms, documents and records normally associated with the operation of a Main Slot Bank;
- (b) the exchange of coin for Markers received from patrons;
- (c) the redemption of coins or tokens by patrons;
- (d) the exchange by patrons of currency for coin or tokens;
- (e) the exchange by patrons of gaming chips or tokens for currency or coin;
- (f) the issuance of Jackpot Payouts in conformity with Regulation 41;
- (g) the issuance of Hopper Fills in conformity with Regulation 42;
- (h) the exchange with the Main Bank of tokens, coin, currency and chips;
- (i) the issue to Slot Booths and Change Persons of an appropriate inventory of tokens, coin and currency; and
- (j) the exchange with Slot Booths and Change Persons of tokens, coin, currency and chips.

(2) The transactions described in 1(h), 1(i) and 1(j) above shall be recorded by completion of a Coin Currency Issue slip in the case of a transfer from the Main Bank to the Main Slot Bank, or from the Main Slot Bank to a Change Booth, Carousel or to a Change Person. Reverse transactions shall be recorded by completion of a Coin/Cash Document Return. Both documents shall be three part forms serially prenumbered, and signed by the appropriate representatives of the transferor, transferee and Security Department as indicated by the Standard Form Documents issued by the Gaming Board.

(3) A Slot Booth may not obtain coins, other than from a patron or change person through exchange or otherwise, from any source other than the Main Slot Bank.

(4) A Slot Booth shall be designed and constructed to provide, during gaming activity, maximum security for the materials housed therein, and for the activities performed

therein and to provide maximum security for the materials housed therein during non-gaming hours unless such booth is occupied at all times or the materials are transported to the Main Slot Bank upon the conclusion of gaming activity.

Accounting
controls within
the slot booths

36. (1) The assets for which the Slot Cashiers are responsible shall be supplied from the Main Slot Bank. Each Slot Cashier shall operate with an individual imprest inventory. At the end of each shift, the Slot Cashier assigned to the outgoing shift shall record on a Slot Booth Check Out Sheet the face value of each slot booth inventory item counted. The total opening and closing Slot Booth Inventories shall be reconciled prior to the closing of the outgoing shift, and the closing inventory shall become the opening inventory for the incoming shift.

(2) Signatures attesting to the accuracy of the information contained on the Slot Booth Check Out Sheet shall be, at a minimum, after preparation of the sheet of the following —

- (a) the Cashier assigned to the outgoing shift;
- (b) the Cashier assigned to the incoming shift;

(3) At the beginning of gaming activity each day, at a minimum, a copy of the Slot Booth Check Out Sheets for the previous day shall be forwarded to the Accounting Department for agreement of opening and closing inventories, agreements of amounts thereon to other records and documents required by the Regulations, and for recording transactions.

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(4) The Slot Booth inventory may be used to supply Change Persons with an imprest inventory of coins and currency, provided that such inventory shall only be used to exchange currency, coins, slot tokens, travellers' cheques and other cash equivalents presented by a patron for an equivalent amount of currency and coins.

Slot machines,
coin containers
and keys

37. (1) Each Slot Machine located in a Casino shall have the following coin containers —

- (a) a container, known as a Hopper in which coins are retained by the Slot Machine to automatically pay Jackpots; and
- (b) a container, known as a Drop Bucket, to collect coins that are retained by the Slot Machine and not used to make automatic Jackpot payouts. Each Drop Bucket shall be identified by a

number, corresponding with the Casino number of the Slot Machine, which shall be at least two inches in height, and permanently imprinted, affixed or impressed on the outside of the bucket.

(2) The Drop Bucket of each Slot Machine shall be housed in a locked compartment separate from the Slot Machine. The compartment shall have two locks securing the Drop Bucket and its contents, the keys to which shall be different from each other and from the key utilized to secure compartments of the Slot Machine.

(3) One key to the compartment securing the Drop Bucket shall be maintained and controlled by the Board and the second key to such compartment shall be maintained and controlled by the Security Department in a secure area within the Security Department, access to which may be gained only by a nominated Security Department Member and upon entry into a log of —

- (a) the signature of the Security Department Member to whom the key was issued;
- (b) the signature of the nominated Security Department Member authorizing its issue;
- (c) the date and time issued; and
- (d) the date and time replaced.

(4) Keys to each Slot machine, other than the compartment housing the Drop Bucket, shall be maintained in a secure place and controlled by the Slot Department. Whenever it is required that a Slot Machine be opened by a Slot Mechanic or Attendant, an entry shall be made on a form entitled “Machine Entry Authorization Log”. The entry shall include at a minimum, the date, time, purpose of opening the machine, and signature of the authorized employee opening the machine. The Machine Entry Authorization Log shall be maintained in the Slot Machine.

(5) The provisions of paragraphs (2) and (3) may be ignored if the Drop Buckets described in paragraph(1)(b) meet the following requirements —

- (a) two separate locks securing the contents placed into the Drop Bucket, the keys to which shall be different from each other;
- (b) a separate lock securing the Drop Bucket to the Slot Machine or a separate lock to the compartment securing the Drop Bucket, the key to which shall be different from each of the keys to the

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- locks securing the contents of the Drop Buckets;
 - (c) a slot opening through which coins and currency can be deposited into the Drop Bucket;
 - (d) a mechanical device that will automatically close and lock the slot opening upon removal of the Drop Bucket from the Slot Machine and automatically open the slot upon attaching the Drop Bucket to the Slot Machine;
 - (e) two different keys utilized to unlock the Drop Bucket from the Slot Machine or to unlock the compartment securing the Drop Bucket, shall be maintained in a secure place and controlled by the Security Department and the Gaming Board, one each but different;
 - (f) the key to one lock securing the contents of the Drop Buckets shall be maintained in a secure place and controlled by the Accounting Department. The keys to the second lock securing the contents of the Drop Buckets shall be maintained and controlled by the Board.

Slot machines,
identification
signs and meters

38. (1) Unless otherwise authorized by the Board, each Slot Machine in a Casino shall have the following identifying features —

- (a) a manufacturer's serial number permanently imprinted, impressed, affixed or engraved on the outside cabinet of the machine and on the reel mechanism, or in the case of a completely electronic machine, on the logic board or boards;
- (b) a Casino number, at least two inches in height, permanently imprinted, affixed or impressed on the outside of the machine;
- (c) a display located conspicuously on the front of the slot machine that automatically illuminates when a player has won a Jackpot not paid automatically and totally by the Slot Machine and which advises the player to see an attendant to receive full payment;
- (d) a display on the front of the Slot Machine that clearly represents its rules of play, reel character combinations requiring payouts, and the amount of the related payouts;

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- (e) a mechanical, electrical, or electronic device that automatically precludes a player from operating the Slot Machine after a Jackpot requiring a manual payout and requires an attendant to reactivate the machine;
 - (f) a two tier pedestal at a minimum, with lights that automatically illuminate to signal: when the door of the machine is opened; when a Jackpot has been won and has to be manually paid, and which should remain lit until the Jackpot is keyed off by a Slot Attendant; when a Change Person or a Slot Attendant is needed for service; and when the machine has a malfunction or when it goes into a tilt mode preventing the completion of the game being played. *SI 74/1999*
- (2) Unless otherwise authorized by the Board, each Slot Machine in a Casino shall be equipped with the following —
- (a) a mechanical, electrical, or electronic device, to be known as an “In-meter” that continuously and automatically counts the number of coins placed by patrons into the machine;
 - (b) a mechanical, electrical, or electronic device, to be known as an “Out Meter” that continuously and automatically counts the number of coins automatically paid by the machine to the patron;
 - (c) a mechanical, electrical, or electronic device, to be known as a “Drop Meter”, that continuously and automatically counts the number of coins dropped into the machine’s Drop Bucket;
 - (d) a mechanical, electrical, or electronic device, to be known as a “Jackpot Meter” that continuously and automatically counts the number of coins automatically paid by the machine;
 - (e) a mechanical, electrical, or electronic device, to be known as a “Win Meter”, visible from the front of the machine that advises a player of the number of coins that have been paid to him by the machine upon hitting a winning combination;
 - (f) a mechanical, electrical, or electronic device to be known as a “Total Games Played Meter” that continuously and automatically records the number of games played by patrons on the machine;

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- (g) in the case of a Credit Machine, a separate mechanical, electrical or electronic device to be known as a “Credit Meter” that continuously and automatically records coins due to a customer until such time as coins are paid by machine;
 - (h) in the case of a machine which does not have the full complement of mechanical meters required by this section, a second set of electronic meters totally independent of the primary set, both independently protected from loss of memory by a back-up power supply;
- (3) Unless otherwise authorized by the Board each Slot Machine which does not totally and automatically pay the full amount of a Jackpot to a patron shall be equipped with a mechanical, electrical or electronic device to be known as a “Manual Jackpot Meter” that continuously and automatically records the number of coins to be paid manually by means of a pulse for a predetermined number of coins.
- (4) Unless otherwise authorized by the Board any Slot Machine that accepts currency shall have meters that accomplish the objectives set forth in paragraphs (2) and (3).
- (5) All meters described herein shall be placed in a position so that the numbers thereon, can be read and recorded without opening the Slot Machine.
- (6) The Casino Licensee shall set each Slot Machine to payout, at a minimum, 83 % of the amounts of coins or currency placed by patrons into the Slot Machine and shall maintain a record of each Slot Machine setting and theoretical payout percentage.
- (7) Each Slot Machine in a Casino shall have such test connections as may be specified by the Board for on-site inspection, examination, and testing of such machine.
- (8) All micro-processor based or electronic Slot Machines, or Video Machines will make use of a back-up battery system which if power is lost, will keep energised all necessary electronic components for the preservation of all accounting data.

(9) On machines with electronic tabulation meters the data contents of these meters shall not be alterable by any means except by removing the required back up battery that supports the meters required by paragraphs (2) and (3).

(10) On all micro-processor controlled machines or electronic machines that are controlled by computer programs resident in EPROM CHIPS, the EPROM CHIPS are to be verified and sealed in place by an Inspector on all new machines, and whenever an EPROM CHIP must be changed or verified.

(11) Each Casino having micro-processor or electronic controlled machines must upon arrival of these machines make available to the Board a specimen of a character EPROM and/or character ROMS or RAMS together with a means of verifying all similar character EPROMS, ROMS, or RAMS to those delivered to the Board, and when necessary make available to the Board such equipment as is required to accomplish any verification required by this Regulation.

(12) Each Slot Machine in a Casino shall have such devices, equipment, features and capabilities as may be required by the Board for that particular model of Slot Machine after the prototype model is tested and examined by the Board.

39. (1) No Slot Machine shall be removed from or returned to a location in the casino without the prior written approval of the Board.

Slot machines, location and movement.

(2) Once a Slot Machine has been placed in the Casino, all movements of that machine from or to its location shall be recorded by a Slot Department Member in a Machine Movement Log which shall include the following —

- (a) the reason for moving the Slot Machine;
- (b) the manufacturer's serial number and the Casino number of the moved Slot Machine required by Regulation 38;
- (c) the date and time of movement of the Slot Machine;
- (d) the location from which the Slot Machine was moved;
- (e) the location to which the Slot machine was moved;

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- (f) the signature of the Inspector attesting to the movement, and
- (g) the signature of the persons moving the Slot Machine.

(3) Prior to the removal of a Slot Machine from the gaming floor, the Drop Bucket shall be removed and transported to the Count Room and all meters shall be read and recorded in conformity with the procedures set forth in Regulation 43. The coins contained in the payout Hopper shall be removed, recorded, checked against the records for the machine, and returned to the Casino Coin Room Inventory; however, a Slot Machine may be removed from the Casino with coins contained therein when removal of such coins is precluded by mechanical or electrical difficulty. Immediately upon opening the Slot Machine such coins must be removed and transported to the Hard Count Room.

(4) Whenever a Slot Machine is removed from the Casino Floor, with coins contained therein as permitted by paragraph (3), there shall be recorded in the Slot Machine Log —

- (a) the fact that coins remained in the Slot Machine;
- (b) the date and time such coins were removed from the Slot Machines; transported to, and counted in the Hard Count Room.

Progressive slot machines.

40. (1) This Regulation shall apply to any Slot Machine with a payout indicator that increases as the machine is played.

(2) The maximum payable shall be an amount previously approved in writing by the Gaming Board.

(3) Once an amount appears on a payout indicator, the rate of progression may not be changed unless approved by the Board.

(4) If the payout indicator progresses without a payout until the indicator returns to zero because of digital limitations on the payout indicator, some means must be utilized to record the value of the undisplayed digit.

(5) The payout limit, if any, shall be posted on the Slot Machine, and shall be clearly visible to the patron.

(6) The amount indicated on each Slot Machine shall be recorded on a Progressive Slot Summary, at a minimum once each day; such summary shall include, but not limited to the following —

- (a) the date and time and amount displayed;
- (b) manufacturer's serial number of Slot Machine;
- (c) the Casino number of the Slot machine;
- (d) type and denomination of Machine; and
- (e) the signature of the preparer;

(7) Supporting documents shall be maintained to explain any reduction in the registered amount from the previous entry and shall indicate the date, number of the Slot Machine, and the amount of reduction.

- (a) the progressive display shall have a separate key and key switch to reset the Progressive Meter, or such other separate reset mechanism without having to enter the machine in question as may be approved by the Board; and
- (b) any Progressive Link that has a microprocessor or other control unit that controls the rate of progression of a common display unit which is housed in a location that requires a double key control, shall not be opened except in the presence of an Inspector. One key shall be controlled by the Security Department, and the other by the Slots Department.

(8) No Casino Licensee shall cause the pay out of any Slot Machine Winnings of \$10,000 or more to a patron without first notifying the Board. After the Board is satisfied that the Win is a legitimate one, a written authorization or prohibition to pay out the winning amount shall be given to the Casino Operator, within twenty-four (24) hours thereafter. *SI 74/1999*

(9) No Jackpot Payment of \$10,000 or more shall be deemed valid without the Inspector's approval. *SI 74/1999*

(10) Each Casino seeking to utilize a Progressive Slot Machine, or a number of Slot Machines linked to a common progressive meter, shall submit to the Board for approval —

- (a) the initial and re-set amounts at which the Progressive Meter or Meters will be set;
- (b) the proposed system for controlling the keys and access codes to the machines;

- (c) the proposed rate of progression for each machine or link of machines.

(11) If a Progressive Slot Machine is removed from the gaming floor, the payout indicator on the returned or replacement machine shall not be less than the payout indicator at the time of removal.

(12) A casino licensee seeking to remove a Progressive Jackpot that has not been won by a patron must comply with the following —

- (a) written approval from the Gaming Board;
- (b) a licensee must notify the gaming public one (1) month in advance of its intention to remove the said Progressive Jackpot.

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Jackpot payouts

41. (1) Whenever a patron wins a Jackpot that is not totally and automatically paid directly from the Slot Machine, a Main Slot Bank Cashier or Change Booth Cashier shall prepare a Jackpot Payout Slip (“Payouts”).

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(2) Jackpot payouts shall be serially pre-numbered forms, each series of Payouts shall be used in sequential order, and the series numbers of all payouts received by a Casino shall be accounted for by employees independent of the Cashiers’ Cage and the Slot Department. All original and duplicate void payouts shall be marked “VOID” and shall require the signature of the preparer.

(3) The following procedures and requirements shall be observed with regards to payouts —

- (a) each series of Payouts shall be a three-part form and shall be inserted in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser; and
- (b) access to the triplicate shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of Payouts, placing Payouts in the dispensers and removing from the dispensers each day the triplicates remaining therein. These employees shall have no incompatible functions.

(4) On the originals, duplicates and triplicates of Payouts the preparer shall record, at a minimum, the following information —

- (a) the Casino Number of the Slot Machine on which the Jackpot was registered;
 - (b) the winning combination of reel characters constituting the Jackpot;
 - (c) the date and time of the Jackpot;
 - (d) the amount to be paid from the Main Slot Bank or Change Booth; and *SI 30/1998*
 - (e) the signature of the preparer.
- (5) All coin or currency paid to a patron as a result of winning a Jackpot shall be —
- (a) disbursed by a Slot Attendant directly to the Patron;
 - (b) disbursed by a Slot Attendant; and if the Manual Jackpot is \$10,000 or more, by a Slot Supervisor who shall transport the coin or currency directly to the patron; and *SI 30/1998*
 - (c) all Jackpot Payouts shall be made in the presence of a Security Department Member.
- (6) Signatures attesting to the accuracy of the information contained on the Payout shall be, at a minimum, of the following personnel at the following times —
- (a) On the original —
 - (i) the Main Slot Bank Cashier or Change Booth Cashier upon preparation; and *SI 30/1998*
 - (ii) a Slot Attendant after observing the reel characters of the Slot Machine or if the manual jackpot is \$10,000 or more, a Slot Supervisor after observing the reel characters of the Slot Machines; and *SI 30/1998*
 - (b) on the duplicate —
 - (i) a Main Slot Bank Cashier or Change Booth Cashier upon preparation; *SI 30/1998*
 - (ii) a Slot Attendant after observing the reel characters of the Slot Machine or if the manual Jackpot is \$10,000 or more, a Slot Supervisor after observing the reel characters of the Slot Machine; *SI 30/1998*
 - (iii) a Security Department Member after observing the reel characters of the Slot Machines; and

- (iv) A Slot Department Manager or Casino Manager, or equivalent, after observing the reel characters of the Slot Machine if the amount of the Jackpot is in excess of \$20,000.00.

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(7) Upon meeting the signature requirements as described in paragraph 6(a) and (b), the Security Department Member shall maintain and control the duplicate and the Main Slot Bank Cashier or Change Booth Cashier shall maintain and control the original.

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(8) At the end of gaming activity each day, at a minimum, the original and duplicate of the Payout shall be forwarded as follows —

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- (a) the original of each series used in the Main Slot Bank shall be forwarded to the Main Bank, by the Main Slot Bank Cashier, for exchange for coin, currency, or credit, and the original of each series used in the Change Booth shall be forwarded to the Main Slot Bank, by the Change Booth Cashier, for exchange for coin, currency or credit, after which the originals shall be forwarded to the Accounting Department for agreement with the triplicates or stored data; and
- (b) the duplicates shall be forwarded directly to the Accounting Department for recording on the Slot Win Sheet, inclusion with the meter readings recorded on the Slot Meter Sheet, and agreement with the triplicates.

Procedure for
filling payout
reserve
containers of slot
machines
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42. (1) Whenever a Slot Supervisor or Attendant requests coins to fill a Hopper of a Slot Machine, a Main Slot Bank Cashier (“Slot Cashier”) or Change Booth Cashier shall prepare a Hopper Fill Slip (“Hopper Fill”).

(2) Hopper Fills shall be serially pre-numbered forms, each series of Hopper Fills shall be used in sequential order, and the series of all Hopper Fills received by a Casino shall be accounted for by employees independent of the Cashiers’ Cage and the Slot Department. All original and duplicate “Void” Hopper Fills shall be marked “Void” and shall require the signature of the preparer.

(3) The following procedures and requirements shall be observed with regard to Hopper Fills —

- (a) each series of Hopper Fills shall be a three-part form and shall be inserted in a locked dispenser that will permit an individual slip in the series to be written upon simultaneously while still locked in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser; and
- (b) access to the triplicate shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of Hopper Fills, placing Hopper Fills in the dispensers, and removing from the dispensers the triplicates remaining therein. These employees shall have no incompatible functions.

(4) On originals, duplicates and triplicates of the Hopper Fills, the preparer shall record at a minimum, the following information —

- (a) the Casino number of the Slot Machine to which the coins are to be distributed;
- (b) date and time of distribution;
- (c) the denomination of coin to be distributed;
- (d) the amount of coins to be distributed;

(5) All coins to be distributed to a Slot Machine shall be bagged and sealed in the areas approved by the Board in the presence of an Inspector. *SI 74/1999*

(6) All coins distributed to a Slot Machine from the Main Slot Bank or Change Booth shall be transported in pre-wrapped secured bags directly to the Slot Machine by a Slot Attendant accompanied by a Security Department Member who shall at the same time transport the duplicate Hopper Fill for signature. The Security Department Member shall observe the depositing of the coins into the Slot Machine and the closing, and locking of the Slot Machine by the Slot Attendant before obtaining the signature of the Slot Attendant on the duplicate copy of the Hopper Fill. *SI 30/1998*

(7) Signatures attesting to the accuracy of the information contained on the Hopper Fill Slip shall be, at a minimum, of the following personnel at the following times —

- (a) On the original —
 - (i) the Main Slot Bank Cashier or Change Booth Cashier upon preparation; and *SI 30/1998*

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- (ii) the Slot Attendant transporting the coins to the Slot Machine upon receipt from the Main Slot Bank Cashier or Change Booth Cashier of the coins to be transported; and

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- (b) on the duplicate —
 - (i) the Main Slot Bank Cashier or Change Booth Cashier upon preparation;

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- (ii) the Slot Attendant transporting and depositing the coins in the Slot machine after receipt from the Main Slot Bank Cashier or Change Booth Cashier of the coins to be transported; and

- (iii) the Security Department Member after observing the depositing of the coins in the Slot Machine, and the closing and locking of the Slot Machine by the Slot Attendant.

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(8) Upon meeting the signature requirements described in paragraphs (7)(a) and (b), the Security Department shall maintain and control the duplicate, and the Main Slot Bank Cashier or Change Booth Cashier shall maintain and control the original.

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(9) At the end of gaming activity each day, at a minimum, the original and duplicate of the Hopper Fill shall be forwarded as follows —

- (a) the original of each series used in the Main Slot Bank shall be forwarded to the Main Bank, by the Main Slot Bank Cashier, for exchange for coin, currency or credit, and the original of each series used in the Change Booth shall be forwarded to the Main Slot Bank, by the Change Booth Cashier, for exchange for coin, currency or credit, after which the originals shall be forwarded to the Accounting Department for agreement with the triplicates or stored data; and
- (b) the duplicates shall be forwarded directly to the Accounting Department for recording on the Slot Win Sheet, agreement with the meter readings recorded on the Slot Meter Sheet and agreement with the triplicates.

Removal of slot drop buckets and meter readings

43. (1) The Drop Bucket for each Slot Machine on the gaming floor shall be removed at a minimum, on specific

days and at times designated by the Casino Licensee on a schedule which shall be filed with the Board. No Drop Bucket shall be emptied or removed from its compartment other than at the times specified on such schedule except with the expressed written approval of an Inspector or the Board.

(2) Procedures and requirements for removing a Drop Bucket from its compartment shall be the following —

(a) If the Drop Bucket meets the requirements of paragraphs (2) and (3) of Regulation 37 —

(i) the removal of a Drop Bucket shall be at a minimum, performed by four employees;

(ii) such removal shall be performed in the presence of a Security Department Member and an Inspector.

(b) If the Drop Bucket meets the requirements of paragraph (5) of Regulation 37 —

(i) the removal of a Drop Bucket shall be at a minimum, performed by two employees; and

(ii) such removal shall be performed in the presence of a Security Department Member and an Inspector.

(3) Procedures and requirements for removing Drop Buckets from the Gaming Floor shall be the following —

(a) If the Drop Buckets are removed in conformity with paragraph (2)(a) —

(i) the Drop Buckets shall be removed from their compartments and an empty Drop Bucket shall be placed in each compartment after which the compartment shall be closed and locked; and

(ii) all Drop Buckets removed from the compartments shall be transported by, at a minimum, a Security Department Member and a Hard Count Team Member directly to, and secured in, the Hard Count Room in preparation for the count of the contents. An Inspector shall accompany the persons transporting the Drop Buckets to the Hard Count Room.

(b) If the Drop Buckets are removed in conformity with paragraph (2)(b) —

- (i) the Drop Bucket shall be unlocked and removed from the inside of the Slot Machine. The contents of the bucket shall be emptied into another Drop Bucket with a number corresponding to the Casino number of the Slot Machine, The original bucket shall then be returned to the machine and locked in its original position;
- (ii) all Drop Buckets removed from the interior of the Slot Machines shall be transported by, at a minimum, a Security Department Member and a Hard Count Team Member accompanied by an Inspector, directly to, and secured in, the Hard Count Room for the count of the contents.

(4) Accounting Department employees with no incompatible functions shall, once a week, at a minimum, read and record on a Slot Meter Sheet the numbers on the In- Meter, Drop Meter, Jackpot Meter, and Manual Jackpot Meter. These procedures shall be performed in conjunction with the removal and replacement of the Drop Buckets prior to the opening of the Slot Machines for play by patrons.

(5) After preparation of the Slot Meter Sheet each employee involved with its preparation shall sign the Slot Meter Sheet attesting to the accuracy of the information contained thereon, after which the Sheet shall be forwarded directly to the Accounting Department for comparison with the Slot Win Sheet and calculation of Slot Machine Statistics.

44. (1) The contents of the Slot Drop Buckets shall be counted and recorded in conformity with this Regulation.

(2) Each Casino Licensee shall file with the Board the specific times during which the contents of Slot Drop Buckets removed from compartments are to be removed and counted. This count shall be done immediately after removal of the Drop Buckets from the compartments.

(3) The counting and recording of the contents of Slot Drop Buckets shall be performed in the presence of a representative of the Board, in order to ensure compliance with these Regulations and agreed procedures, and by at

Slot count
procedures for
counting and
recording
contents of drop
buckets

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least four (4) employees approved by the Board for the conduct of the Hard Count (“Count Team”) with no incompatible functions. To gain entrance to the Hard Count Room, the representative of the Board may be required to present an Official Identification Card containing his photograph, issued by the Board.

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(4) No person shall carry a handbag or other container into the hard count room unless it is transparent. All persons participating in opening, removal, counting and recording of the contents of slot drop buckets, shall wear a full length pocketless smock.

(5) Immediately prior to the counting of the contents of the Drop Buckets, the door to the Hard Count Room shall be securely locked, the counting devices to be used shall be checked for accuracy by employees with no incompatible functions, and except as required by paragraph (9)(a), no person shall be permitted to enter or leave the count room, except during a normal work break or in an emergency until the entire counting, recording and verification process is completed. During a work break, or in the event of an emergency, the counting and recording process shall be discontinued unless the appropriate number of personnel as described in paragraph (3) are present.

(6) Immediately prior to the commencement of the count, one count team member shall notify the person assigned to the Closed Circuit Television Monitoring Station in the establishment that the count is about to begin.

(7) Coins shall not be removed from the Hard Count Room after the commencement of the Hard Count until the coins have been recounted and accepted by a Main Bank Cashier. The recount procedures shall include the recounting of any wrapped and bagged coins on a random sample basis.

(8) Procedures and requirements for conducting the count shall be the following —

- (a) before each Drop Bucket is emptied one count team member shall hold up the Drop Bucket, in full view of the Closed Circuit Television Camera, and the person recording the count to properly record the Drop Bucket number;

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- (b) the contents of each Drop Bucket shall be emptied, counted, and recorded separately and such procedure shall at all times be conducted in full view of the Closed Circuit Television Cameras in the Hard Count Room;
 - (c) the coin contents of each Drop Bucket shall be emptied separately into either a machine that automatically counts the coins placed therein or a scale that automatically weighs the coins placed therein;
 - (d) immediately after the coin contents of each Drop Bucket are emptied into either the counting machine or scale, or if currency, on a table in the count room, the inside of the Drop Bucket shall be held up in full view of the Closed Circuit Television Camera and shall be shown to at least one other Slot Count Team Member and a representative of the Board to confirm that all contents of the Drop Bucket have been removed;
 - (e) as the contents of each Drop Bucket are counted by the count machine or weighed by the scale, or, if currency, by two Count Team Members, one member shall record on the Slot Win Sheet, or supporting document, the casino number of the Slot Machine to which the Drop Bucket contents corresponds, if not pre-printed thereon, and the number of coin or the weight of the coin and/or currency counted;
 - (f) after the contents of all the Drop Buckets are counted or weighed and recorded, each Count Team Member shall sign the Slot Win Sheet attesting to the accuracy of the information recorded thereon;
 - (g) at the conclusion of the Count process, any slugs that are found during the Drop Bucket pick-up or counting process, will be delivered to a representative of the Board together with a copy of the Slug Report. The Slug Report shall be a three part form which shall include the date, the total number of slugs received and the signature of the preparer and shall be distributed as follows —
 - (i) original to the inspector;
 - (ii) first copy maintained by Hard Count Supervisor; and

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(iii) Slots Department Manager.

(9) Procedures and requirements at the conclusion of the Count shall be the following —

- (a) the wrapped coins and currency removed from the Drop Buckets shall be counted in the Hard Count Room in the presence of a Count Team member, a representative of the Board and by a Main Bank Cashier prior to his having access to the information recorded on the Slot Win Sheet. *SI 74/1999*
 The Main Bank Cashier shall attest by signature on the Slot Win Sheet to the accuracy of the amount of coin and currency received from the Slot Machines; after which a representative of the Board shall sign the Slot Win sheet evidencing his presence during the Count and the fact that both the Cashier and the Count Team have agreed the total amount of coin and currency counted. *SI 74/1999*
 The coin and currency thereafter shall remain in the custody of the Main Bank;
- (b) the Slot Win Sheet and supporting documents shall be transported directly to the Accounting Department and shall not be available, except for signing, to any Cashiers' Cage or Slot Personnel. A copy of the Slot Win Sheet, and supporting documents, shall be retained by the representative of the Board; *SI 74/1999*
- (c) the preparation of the Slot Win Sheet shall be carried out by Accounting Department employees with no incompatible functions as follows —
 - (i) compare for agreement, for each Slot Machine, the number of coins and/or amount of currency counted and recorded by the Count Team to the Drop Meter recorded on the Slot Meter Sheet;
 - (ii) record, for each machine, the Hopper Fills to each Slot Machine;
 - (iii) record, for each Slot Machine, the payouts and compare for agreement payouts to the manual jackpot meter reading recorded on the Slot Meter Sheet;
 - (iv) calculate and record the Win or Loss for each Slot Machine;

- (v) explain and report to the Slot Department all significant differences between meter readings and amounts recorded for correction of apparent meter malfunctions; and
 - (vi) calculate statistics by Slot Machines.
- (d) The Slot Win Sheet, the Slot Meter sheet, Jackpot Payouts, and Hopper Fills shall be —
- (i) compared for agreement with each other and, if applicable, to triplicates or stored data on a test basis;
 - (ii) reviewed for the appropriate number of signatures on a test basis;
 - (iii) accounted for by series numbers, where applicable;
 - (iv) tested for proper calculation, summarization, and recording;
 - (v) subsequently recorded; and
 - (vi) maintained and controlled by Accounting Department employees.

Computer
recordation and
monitoring of
slot machines

45. (1) In lieu of the requirements of paragraphs (2) and (3) of Regulation 38, and paragraph (4) of Regulation 43, a Casino Licensee may have a computer connected to Slot Machines to record and monitor the activities of such machines.

(2) The computer permitted by Paragraph 1 shall be designed and operated to automatically perform the functions relating to Slot Machines Meters in the Casino as follows —

- (a) record the number and total value of coins placed in the Slot Machines;
- (b) record the number and total value of coins deposited in the Drop Bucket of the Slot Machines;
- (c) record the number and total value of coins automatically paid by the Slot Machine as the result of a Jackpot; and
- (d) record the number and total value of coins to be paid manually as the result of a Jackpot.

(3) The computer shall store in machine readable form all information required by paragraph (2), and such stored data shall not be susceptible to change or removal by any personnel.

46. (1) Signatures shall —

Signatures

- (a) be, at a minimum, the signatory's first initial and last name;
- (b) be immediately adjacent to or above the clearly printed or pre-printed, title of the signer and his Certificate or Permit Number;
- (c) indicate that the signatory has prepared forms, records, and documents, and/or authorized, observed, and/or participated in a transaction to a sufficient extent to attest to the accuracy of the information recorded thereon, in conformity with these Regulations and the Casino's Licensee's System of Accounting and Internal Controls, and
- (d) indicate that if the signatory is required by the relevant Regulations to count or observe the count of gaming chips that such count was made by breaking down stacks of chips to the extent necessary, except in counts required under Regulations 22, 31 and 32.

(2) Signature records shall be prepared for each person required by these Regulations to sign or initial forms, records, and documents and shall include specimens of signatures and initials and titles of signatories. Such signature records shall be maintained on a dated signature card file, alphabetically by name, within a Department. The signature records shall be adjusted, on a timely basis to reflect changes of personnel.

(3) Signature Records shall be securely stored in the Accounting Department.

47. (1) Any inspector or any other officer of the Board may, at any reasonable time, enter any licensed premises and require the licensee or any person in charge of the premises or every person found therein —

Powers and duties of inspectors and officers of the Board

- (a) to permit him to inspect and examine the contents of any vault security container or any other container;
- (b) to furnish him with particulars relating to the location of every key used on premises;
- (c) to furnish him with any information necessary to verify that all monies, chips, tokens and any gaming equipment on the premises are securely housed and properly accounted for;

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- (d) to permit him to inspect and examine all records kept by the licensee relating to employees employed on the premises;
 - (e) to permit him to inspect and examine any records relating to the training of employees employed on the premises;
 - (f) to furnish him with any information relating to the receipt and despatch of money, chips, tokens and equipment;
 - (g) to give him all reasonable assistance so that he may verify at any time, whether during the hours of gaming or not, the amount of takings from gaming on the premises whether such takings are housed in drop boxes or in any other container;
 - (h) to allow him access to any room where the counting of money is taking place and to permit him to witness such count;
 - (i) to furnish him with information relating to the destruction and disposal of chips, tokens, cards, dice or any other equipment;
 - (j) to furnish him with copies of any records, accounts or other documents required to be kept pursuant to the Act or these Regulations;
 - (k) to furnish him with copies of any rules issued by the licensee relating to the operation of the premises or to the hours of work and other conditions of employment of employees employed on the premises;
 - (l) to permit him to inspect and test any technical equipment or device installed on the premises;
 - (m) to permit him to inspect and test any emergency equipment installed on the premises for the purpose of ascertaining whether or not such equipment is maintained in efficient and proper working order;
 - (n) to furnish him with information relating to the emergency procedures to be followed in the event of —
 - (a) a lighting failure;
 - (b) a robbery;
 - (c) a fire; or
 - (d) any natural disaster.

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- (2) Any person who —
- (a) fails without reasonable excuse to admit an Inspector or any other officer of the Board who demands admission to the premises in pursuance of paragraph (1) of the regulation; or
 - (b) on being required by an Inspector or any other officer of the Board to do so, fails without reasonable excuse to permit the Inspector or any other officer of the Board to inspect the premises or to inspect, examine or test any machine, device or other equipment on the premises; or
 - (c) on being required by an Inspector or any other officer of the Board to produce any such document or thing mentioned in paragraph (1) of this regulation which is in his possession or under his control, fails without reasonable excuse to do so; or
 - (d) on being required by any Inspector or other officer of the Board to furnish any information required under paragraph (1) of this regulation fails without reasonable excuse to furnish such information,

shall be guilty of an offence.