

CHAPTER 69D

GAMING OPERATION ACCOUNTING CONTROLS AND STANDARDS

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CHAPTER TABLE OF CONTENTS

SUBCHAPTER 1. GENERAL PROVISIONS

13:69D-1.1 Definitions
 13:69D-1.1A Gaming day
 13:69D-1.2 Accounting records
 13:69D-1.3 Licensee’s system of internal controls
 13:69D-1.4 Records regarding ownership
 13:69D-1.5 Forms, records and documents
 13:69D-1.5A Patron identification file
 13:69D-1.6 Standard financial and statistical reports
 13:69D-1.7 Annual audit and other reports
 13:69D-1.8 Retention, storage and destruction of books, records and documents
 13:69D-1.9 Complimentary services or items
 13:69D-1.10 Closed circuit television system; surveillance department control; surveillance department restrictions
 13:69D-1.11 Casino licensee’s organization
 13:69D-1.11A Table of organization
 13:69D-1.12 Personnel assigned to the operation and conduct of gaming
 13:69D-1.12A Internal control procedures for access badge system and issuance of temporary identification credentials
 13:69D-1.13 Firearms; possession within casino or casino simulcasting facility
 13:69D-1.14 Physical description of cashiers’ main cage; satellite cage; master coin bank; coin vault; simulcast booth; slot booth and keno booth
 13:69D-1.15 Accounting controls and functions for the cashiers’ main cage; satellite cage; master coin bank; coin vault; simulcast booth; slot booth; and chipperson
 13:69D-1.16 Drop boxes for table games and electronic table games; gaming table slot cash storage boxes
 13:69D-1.17 Table game drop boxes, transport to and from gaming tables; storage
 13:69D-1.18 Procedure for accepting cash and coupons at gaming tables
 13:69D-1.18A Presentation of recognized credit card or debit card in exchange for gaming chips or plaques
 13:69D-1.18B Procedure for buying in and cashing out of an electronic table game which utilizes electronic chips for wagering
 13:69D-1.18C Presentation of recognized credit or debit card in exchange for a cash access transaction

13:69D-1.19 Acceptance of tips or gratuities from patrons
 13:69D-1.20 Table inventory; table inventory container; chip reserve compartment
 13:69D-1.21 Procedures for counting table inventory
 13:69D-1.22 Procedure for distributing gaming chips, coins and/or plaques to a gaming table
 13:69D-1.23 Procedure for removing gaming chips, coins and/or plaques from a gaming table
 13:69D-1.24 Procedure for acceptance, accounting for, withdrawal, and refund of patron deposits
 13:69D-1.24A Procedures for accepting and accounting for wire transfers and electronic fund transfers
 13:69D-1.24B Procedure for sending funds by wire transfer or electronic fund transfer
 13:69D-1.25 Procedure for acceptance of checks, cash equivalents and credit cards; issuance of Counter Checks or Slot Counter Checks
 13:69D-1.26 Redemption, substitution, and consolidation of Counter Checks or Slot Counter Checks at the cashiers’ cage; redemption of Counter Checks at a gaming table
 13:69D-1.27 Procedures for establishing patron credit accounts, and recording checks exchanged, redeemed or consolidated
 13:69D-1.27A Patron request for suspension of credit privileges
 13:69D-1.27B Electronic credit system; patron deposits, credit account withdrawals, and redemption transactions
 13:69D-1.28 Procedure for depositing checks received from gaming patrons
 13:69D-1.29 Procedure for recording and collecting checks returned to the casino after deposit
 13:69D-1.30 through 1.31 (Reserved)
 13:69D-1.32 Count rooms; physical characteristics; count protocols
 13:69D-1.33 Procedure for opening, counting and recording contents of table drop boxes and slot cash storage boxes
 13:69D-1.33A Procedure for opening, counting and recording the contents of bill validator boxes from gaming voucher redemption machines
 13:69D-1.34 Table game revenue reporting requirements; keno revenue
 13:69D-1.35 Accounting controls for automated jackpot payout machines and gaming voucher redemption machines
 13:69D-1.36 Slot machines and bill changers; coin and slot token containers; slot cash storage boxes; entry authorization logs
 13:69D-1.36A Slot machines; hopper storage areas
 13:69D-1.37 Account based wagering system procedures
 13:69D-1.37A Slot machines; tokenization; residual slot credit
 13:69D-1.38 Gaming tables; slot machines and bill changers; movement; removal from a casino floor
 13:69D-1.39 Progressive slot machine jackpots
 13:69D-1.39A Linked slot machines interconnected in more than one casino; slot system operator; computer monitoring room
 13:69D-1.40 Attendant paid jackpots and credit meter payouts
 13:69D-1.40A Jackpot payouts of merchandise or other things of value; cash jackpot payouts offered together with or as an alternative to jackpot payouts of merchandise or other things of value
 13:69D-1.40B Jackpot payouts in the form of an annuity
 13:69D-1.40C Multi-casino slot system jackpot payouts of cash
 13:69D-1.40D Inspection of slot machine jackpots
 13:69D-1.40E Jackpot payouts of cash by a slot attendant from an imprest pouch
 13:69D-1.40F Alternative procedures for a manual slot payout of less than \$10,000
 13:69D-1.41 Procedure for filling payout reserve containers of slot machines and hopper storage areas

- 13:69D-1.41A Procedures governing the removal of coin, slot tokens and slugs from a slot machine hopper
- 13:69D-1.42 Removal of slot drop buckets, slot drop boxes and slot cash storage boxes; unsecured currency; recording of meter readings for slot machine drop
- 13:69D-1.43 Procedure for counting and recording contents of slot drop buckets and slot drop boxes
- 13:69D-1.43A Slot accounting requirements; electronic table games which accept gaming vouchers or coupons redeemed by a gaming voucher system
- 13:69D-1.44 Keys for dual locks; casino licensee-controlled keys and locks; notice to the Division and surveillance department upon malfunction and repair, maintenance or replacement of alarms
- 13:69D-1.45 Signatures
- 13:69D-1.46 (Reserved)
- 13:69D-1.47 Keno runners
- 13:69D-1.47A Public keno areas
- 13:69D-1.48 Accounting controls for the operation of keno booths and keno work stations
- 13:69D-1.49 Keno drawer fill procedures
- 13:69D-1.50 Keno drawer credit procedures
- 13:69D-1.51 Keno computer system
- 13:69D-1.52 Payment of table game progressive payout wagers; supplemental wagers not paid from the table inventory
- 13:69D-1.53 (Reserved)
- 13:69D-1.54 Gaming vouchers; procedures for issuance and redemption; redemption of coupons through a gaming voucher system

SUBCHAPTER 2. CASINO COMPUTER SYSTEMS

- 13:69D-2.1 Definitions
- 13:69D-2.2 Use of controlled computer systems
- 13:69D-2.3 Installation and change controls for controlled computer systems
- 13:69D-2.4 Networks
- 13:69D-2.5 Official time

SUBCHAPTER 3. EXPIRATION OF GAMING RELATED OBLIGATIONS OWED TO PATRONS

- 13:69D-3.1 Expiration of gaming-related obligations owed to patrons; payment to casino revenue fund

SUBCHAPTER 1. GENERAL PROVISIONS

13:69D-1.1 Definitions

The following words and terms, when used in this chapter, shall have the following meanings unless the context clearly indicates otherwise:

“Alterable media” means any device that contains software that can be reprogrammed. It does not include erasable programmable read-only memory (EPROM) or one-time programmable devices.

“Annuity jackpot trust check” means a check issued by a slot system operator, as defined in N.J.S.A. 5:12-2.2, in payment of winnings from an annuity jackpot. An annuity jackpot trust check shall be made payable only to the person presenting the check and shall not contain any other endorsements.

“Asset number” means a unique number permanently assigned to a slot machine and a slot cash storage box for purposes of tracking that machine and storage box.

“Authorized instrument” means a cash equivalent, a casino check, a casino affiliate check, an annuity jackpot trust check, a replacement check, or any other instrument approved by the Division for a specified purpose.

“Auto pick” means an automated feature of a slot machine game that forces a game play selection without human interaction.

“Base game” means the initial slot machine game play that is activated by placing a wager.

“Cage supervisor” means any person who supervises personnel and functions within a cashiers’ cage and reports to the cage manager.

“Cash” means currency or coin.

“Cash equivalent” means a:

1. Certified check, cashiers check, treasurer’s check, recognized travelers check or recognized money order that:

- i. Is made payable to the casino licensee where presented, a holding company of the casino licensee, “bearer,” or “cash”;
- ii. Is dated, but not postdated; and
- iii. Does not contain any endorsement;

2. Certified check, cashiers check, treasurer’s check, or recognized money order that:

- i. Is made payable to the presenting patron;
- ii. Is endorsed in blank by the presenting patron;
- iii. Is dated but not postdated; and
- iv. Does not contain any endorsement other than that of the presenting patron; or

3. Recognized credit card or debit card presented by a patron in accordance with the rules of the Division.

“Cash equivalent value of any merchandise or thing of value” is defined in N.J.A.C. 13:69D-1.40A.

“Cashable” means an item which can be converted to cash.

“Cashiering location” means any automated voucher redemption machine or a window in an enclosed structure within the casino hotel facility from which an employee of the casino licensee conducts casino or casino simulcasting cashiering transactions with patrons or employees including, without limitation, a cashiers’ cage, satellite cage, master coin bank, coin vault, simulcast counter, ancillary simulcast counter, slot booth, coin redemption booth, jackpot/hopper window, and keno booth.

“Cashiers’ cage” or “main cage” is defined in N.J.A.C. 13:69D-1.14.

“Casino clerk” means a member of the accounting department to prepare documentation required for the operation of table games including, without limitation, Requests for Fills, Requests for Credits, Counter Checks, and documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions.

“Casino supervisor” means a person employed in the operation of a casino or of the authorized games in a casino simulcasting facility in a supervisory capacity or empowered to make discretionary decisions which regulate casino operations.

“CCTV system location” means any location in the casino hotel facility, not controlled by Division employees, that has been approved by the Division to receive transmissions from the surveillance department’s closed circuit television system including, without limitation, CCTV system monitoring rooms, surveillance department offices, CCTV system repair areas, and CCTV system emergency facilities.

“Chief gaming executive” means the person located at a single casino hotel facility who is responsible for the daily conduct of an applicant’s or casino licensee’s gaming business including, except as otherwise specified therein, the direct or indirect supervision of the mandatory departments, regardless of the applicant’s or casino licensee’s form of business association or the particular title which that person or any other person holds. Unless the chief gaming executive also serves as the chief executive officer of the applicant or casino licensee, the chief gaming executive shall report directly to the chief executive officer of the applicant or casino licensee.

“Closer” means the original of the Table Inventory Slip upon which each table inventory is recorded at the end of each shift.

“Compensation” means direct or indirect payments for services performed including, but not limited to, salary, wages bonuses, deferred payments, and overtime and premium payments.

“Complimentary distribution program” is a program, contest, or promotion pursuant to which complimentary services or items are provided directly or indirectly by a casino licensee to the public with or without regard to the identity or level of gaming activity of the individual recipients.

“Credential number” means the number associated with any registration or license issued by the Division or Commission.

“Credit” is a Credit Slip and the corresponding chips, coins, and/or plaques being removed from a gaming table.

“Critical game code” means software that is used to determine game outcome, calculate revenue, increment meters, report revenue, or ensure the overall integrity of a gaming device.

“Denomination” when used in conjunction with or in reference to a slot machine, means the value of the unit in which wagers are made or paid.

“Electronic account based wagering system” is a function within a controlled computer system, defined at N.J.A.C. 13:69D-2.1, or an approved independent computer system which allows players to transfer efunds to or from a patron account or from a temporary anonymous account.

“Electronic fund transfer” means a transfer of funds, other than a transaction originated by check, draft, or similar paper instrument that is initiated through an electronic terminal, telephone, computer, or magnetic tape for the purpose of ordering, instructing, or authorizing a financial institution to debit or credit an account. For the purposes herein, the term does not include a debit card cash transaction as defined in this section, a debit card chip transaction as defined in N.J.A.C. 13:69D-1.18A, or any transactions exempt, by statute or regulation, from the provisions of Title IX of the Federal Consumer Protection Act, 15 U.S.C. § 1693.

“Electronic funds (“efunds”)” means electronic cashable or non-cashable funds.

“Electronic funds deposit” means the transmission of efunds to a patron account using an approved electronic account based wagering system.

“Electronic funds withdrawal” means the transmission of efunds using an approved electronic account based wagering system from a patron account or temporary anonymous account to either a gaming table or slot machine if such gaming table or slot machine is connected to an account based wagering system.

“Electronic table game drop” is:

1. The same calculation as table game drop for an electronic gaming table which accepts only cash, chip coupons, or gaming chips or plaques;
2. The amount of patron account withdrawals for an electronic gaming table which utilizes an account based wagering system; or
3. The total value of currency, gaming vouchers and coupons in a slot cash storage box, for an electronic table game which accepts gaming vouchers.

“Fill” is a Fill Slip and the corresponding chips, coins, and/or plaques being distributed to a gaming table.

“Game Authentication Terminal” or “GAT” means an external application that is used to verify Division approved software.

“Game cycle” means the total number of symbol combinations that can be made by multiplying the sum of the reel weights for all symbols.

“Gaming voucher credit” means the equivalent value of coins or slot tokens registered on the credit meter of a slot machine as a result of a patron inserting a gaming voucher into the slot machine, which value shall also be recorded on the voucher in meter.

“Handle” means the total value of coins, slot tokens, including foreign slot tokens, currency, coupons, gaming vouchers, and efunds to activate the play of a slot machine or an electronic table game.

“Hopper inventory level” means the total dollar value of the initial fill of a slot machine hopper or an adjusted total that includes any subsequent increases in the total dollar value of the initial fill.

“Imprest” means maintaining a fixed balance of funds through the exchange of assets of an equivalent value.

“Incompatible function” means a function, for accounting control purposes, that places any person or department supervisor in a position to both perpetrate and conceal errors or irregularities in the normal course of his or her duties.

“Keno drop” means the sum of the total value of currency, coin, gaming chips, coupons, and slot tokens wagered on keno tickets.

“Keno win or loss” means the total value of currency, coin, gaming chips, coupons, and slot tokens wagered by patrons at keno less the total value of currency and coin paid to patrons for winning keno wagers.

“Locking mechanism” or “locking system” means a device or process, such as a mechanical lock and key or computer coding, to access a secured container, compartment, or location as prescribed in this chapter.

“Mantrap” is 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.

“Multi-player system” is defined in N.J.A.C. 13:69E-1.28F.

“Mystery award” refers to slot machine jackpots that are awarded by a random event and are not based upon a specific game outcome.

“Non-cashable” means an item which cannot be converted to cash.

“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.

“Outstanding patron check” means any Counter Check, Slot Counter Check, or replacement check that is not due for deposit or presentation and has not been deposited or presented for payment or redeemed by the drawer.

“Pari-mutuel window net” means the total value of credit vouchers issued and wagers placed on simulcast horse races at a pari-mutuel window less the total value of simulcast payouts at the same pari-mutuel window. Pari-mutuel window net shall be calculated by the totalisator.

“Patron account” means an account established by a casino licensee which shall be unique to an individual patron and which may encompass a patron deposit account and/or a patron credit account.

“Patron cash deposit” means the total value of cash, cash equivalents, complimentary cash gifts, slot tokens, prize tokens, gaming chips, or plaques or other authorized items deposited with a casino licensee by a patron for his or her subsequent use.

“Poker revenue” means the total value of rake charged to patrons at all poker tables pursuant to N.J.A.C. 13:69F-14.14. The poker revenue is determined by adding the value of cash, coupons, other authorized items, the amount recorded on the Closer, the totals of amounts recorded on the Credits and issuance copies of Counter Checks, and the total of the amounts recorded on documents that evidence the exchange of gaming chips or plaques as part of credit card or debit card chip transactions, and subtracting the amount on the Opener and the total of amounts recorded on Fills and other authorized items.

“Rake” is defined in N.J.A.C. 13:69F-14.1.

“Recognized credit card” means a credit or charge card that:

1. Is issued by or under an agreement with a company that, as a normal part of its business, supplies its customers, either directly or through a national credit card network, with credit or charge cards that can be used for and are routinely accepted in consumer transactions; and
2. Qualifies as a credit card for purposes of Regulation Z issued by the Board of Governors of the Federal Reserve System (12 CFR Part 226).

“Recognized debit card” means a debit card that:

1. Is issued by or under an agreement with a company that qualifies as a “depository institution” as defined in Section 19(b) of the Federal Reserve Act, 12 U.S.C. § 461(b), and that, as a normal part of its business, supplies its customers, either directly or through a registered debit card verification agency, with access to funds maintained for the cardholder in such depository institution by means of a debit card that is routinely accepted in consumer transactions or used to obtain cash; and
2. Qualifies as an access device for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 CFR Part 205).

“Registered debit card verification agency” means an organization that:

1. Verifies, upon request from a merchant, the validity and account sufficiency of a recognized debit card in the normal course of its business; and
2. Is authorized to perform the verification for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 CFR Part 205).

“Registered electronic funds transfer company” means an organization that:

1. Verifies, upon request from a merchant, the validity and account sufficiency of a recognized credit card in the normal course of its business; and
2. Is authorized to perform the verification for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 CFR Part 205).

“Replacement Counter Check” means a Counter Check prepared in the cage that is issued during a partial redemption or consolidation transaction.

“Representation of gaming debt” means a document issued by a casino licensee in a form approved by the Division to evidence a specific amount of money owed to a patron by the casino licensee as a result of a gaming transaction, and includes a cashable gaming voucher and winning keno ticket, but does not include a non-cashable or cashier generated gaming voucher, gaming chip or plaque, slot token, jackpot payout receipt, receipt for table game, tournament or bad beat payout, winning pari-mutuel ticket, simulcast voucher, or any form of electronic credit.

“Residual gaming voucher” means a gaming voucher issued by a slot machine for an amount that cannot be converted to credits on a slot machine upon a patron’s redemption of a gaming voucher.

“Residual slot credit” means a slot machine credit, on a slot machine equipped with tokenization, in an amount which is less than the denomination of the token that the slot machine is designed to accept and pay out, and which cannot be totally and automatically paid from the slot machine for that reason.

“Return to Player” or “RTP” means the portion of wagers returned to patrons during the game after a certain number of games played.

“Scan” means to attempt to verify a gaming voucher or coupon in a gaming voucher system by utilizing a device that can read its bar code, or by manually inputting the serial number of the coupon or the validation number of the gaming voucher into the system.

“Scripting” means presentation to the patron of an outcome that has not been determined by a random number generator.

“Security department member” means any person employed by a casino licensee or its agent to provide physical security in an establishment.

“Shift” means the regular, daily work period of a group of employees administering and supervising the operation of table games, slot machines, simulcast counter, keno booths, cashiers’ cage and satellite cages, working with a succeeding or preceding group of employees.

“Simulcast handle” means the total value of currency, coin, gaming chips, slot tokens, and coupons wagered by patrons on a simulcast horse race, less the total value of canceled or refunded tickets.

“Slot drop container” means a slot cash storage box, slot drop bucket, and/or slot drop box.

“Slot machine drop” means the total value of coins, slot tokens, and foreign slot tokens in a slot drop bucket or a slot drop box, the currency, gaming vouchers and coupons in a slot cash storage box, and the electronic credits withdrawn from patron accounts including anonymous accounts.

“Slot machine master list” means a comprehensive list of the slot machines and bill changers on its casino floor in accordance with N.J.A.C. 13:69C.

“Slot machine win” means the total determined by subtracting from the slot machine drop the following: hopper fills, other than initial fills of slot machine hoppers and hopper storage areas or any subsequent increases to those initial fills, cash payouts, gaming vouchers issued by a slot machine, and electronic credits deposited to patron accounts from a slot machine.

“Table game drop” means the total value of currency, coin, chip coupons, 50 percent of the value of table wager coupons, the amounts recorded on issuance copies of Counter Checks removed from a drop box, and the amounts recorded on documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions.

“Table game master list” means a comprehensive list of the table games on its casino floor.

“Table game win or loss” means the value determined by adding the amount recorded on the Closer and the amounts recorded on the Credits to the table game drop amount and by subtracting the amount recorded on the Opener, the amounts recorded on Fills, Pit Redemption Forms, Complimentary Vigorish Forms, and Table Game Payout Slips.

“Temporary anonymous account” means an account not assigned to a specific patron which is used as part of a complimentary distribution program.

“Theoretical return to player” or “theoretical RTP” means the portion of wagers expected to be returned to patrons after a complete game cycle.

“Tokenization” means the capability of a slot machine to accept and pay out a slot token of a denomination that is greater in value than the denomination of a slot machine game contained within the slot machine.

“Video reel” means an electronic graphical representation of a physical slot machine reel.

“Wire transfer” means a transfer of funds by means of the Federal Reserve Bank wire system in accordance with the requirements of 12 CFR 210.25 et seq.

13:69D-1.1A Gaming day

The “gaming day” for a casino licensee shall be defined in accordance with a schedule filed by the casino licensee with the Division; provided, however, that no gaming day shall be longer than 24 hours unless otherwise authorized by the Division. Each casino licensee may establish a gaming day for slot machines which is different from its gaming day for table games and different from its gaming day for the game of keno.

13:69D-1.2 Accounting records

(a) Each casino licensee shall maintain complete, accurate and legible records of all transactions pertaining to the revenues and costs for each establishment.

(b) General accounting records shall be maintained on a double entry system of accounting with transactions recorded on an accrual basis. Detailed, supporting, subsidiary records sufficient to meet the requirements of (c) below shall also be maintained in accordance with the requirements of this chapter. The Division shall periodically prescribe a uniform chart of accounts and accounting classification in order to insure consistency, comparability and effective disclosure of financial information.

1. The chart of accounts shall provide the classifications necessary to prepare the standard financial statements required by N.J.A.C. 13:69D-1.6.

2. The prescribed chart of accounts shall be the minimum level of detail to be maintained for each accounting classification by the licensee.

3. The licensee may expand the level of detail for some or all accounting classifications and/or alter the account numbering system. In such instances, the licensee shall provide to the Division, upon request, a cross-reference from the licensee’s chart of accounts to the prescribed chart of accounts.

(c) The detailed, supporting and subsidiary records shall include, at a minimum:

1. Records of all patron checks initially accepted by the licensee, deposited by the licensee, returned to the licensee as “uncollected,” and ultimately written-off as uncollectible;

2. Statistical game records to reflect drop and win amounts or, for the game of poker, the poker revenue, by table for each table game and electronic table game, and by keno work station number or keno writer for the game of keno;

3. Records supporting the accumulation of the costs and number of persons, by category of service, for complimentary services;

4. Records of all investments, advances, loans and receivable balances, other than patron checks;

5. Records related to investments in property and equipment including those that identify the investments made under section 144 of the Casino Control Act as an alternative to the additional two percent tax on gross revenues;

6. 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;

7. Records of all loans and other amounts payable by the establishment;

8. Records which identify the purchase, receipt, and destruction of gaming chips and plaques;

9. Records provided for in the system of internal accounting controls pursuant to the Casino Control Act; and

10. Records used by the casino licensee to reconcile simulcast wagers with sending tracks, calculate outstanding pari-mutuel tickets and calculate payments to the Racing Commission.

13:69D-1.3 Licensee’s system of internal controls

(a) Each applicant for a casino license shall prepare an initial system of internal procedures and administrative and accounting controls (“internal controls”) at least 30 days before gaming operations are to commence, unless otherwise directed by the Division. The internal controls shall include, as applicable and without limitation, the following:

1. Administrative controls which include, without limitation, the procedures and records that are concerned with the decision making processes leading to management’s authorization of transactions;

2. Accounting controls which have as their primary objectives 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 management’s general and specific authorization;

ii. Transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and N.J.A.C. 13:69D-1.6, and to maintain accountability for assets;

iii. Access to assets is permitted only in accordance with management authorization; and

iv. The recorded accountability for assets is compared with existing assets, and appropriate action is taken with respect to any differences; and

3. Procedures and controls for ensuring, through the use of the casino security department, that the casino and casino simulcasting facility are constantly secure during normal operations and any emergencies due to malfunctioning equipment, loss of power, any natural disaster or any other cause.

(b) Each casino licensee shall conduct gaming operations in a manner consistent with their internal controls.

(c) Except for security and surveillance internal controls, any changes to internal controls required by N.J.S.A. 5:12-99a may be implemented immediately upon preparation and filing with the Division. Such filing shall be in a manner approved by the Division. Security and surveillance internal controls and any changes thereto shall be submitted to the Division's Regulatory Enforcement Bureau at its Atlantic City office. Upon submission to the Division of a narrative description of a change in its security or surveillance system of internal controls and unless the Division objects thereto, a casino licensee may immediately implement the change on the 16th calendar day following the submission.

(d) A current version of the internal controls of a casino licensee shall be maintained in, or made available through secure computer access to, the casino accounting department and surveillance department of the casino licensee. The casino licensee shall also maintain a copy of any superseded changes to its internal control submission for a minimum of three years. Each page of the internal controls shall indicate, as applicable, the date on which it was implemented.

(e) The current and superseded internal controls shall be made available through secure computer access to the Division at its onsite office(s).

13:69D-1.4 Records regarding ownership

(a) In addition to other records and information required by this section, each casino licensee shall maintain the following records regarding the equity structure and owners:

1. If a corporation:

i. A certified copy of articles of incorporation and any amendments thereto;

ii. A copy of by-laws and amendments thereto;

iii. A current list of officers and directors;

iv. The minutes of all meetings of stockholders and directors;

v. A current list of all stockholders and stockholders of affiliates, including their names and the names of beneficial owners of shares held in street or other name where any beneficial owner has a beneficial interest in two percent or more of the outstanding shares of any class, addresses and the number of shares held by each and the date acquired;

vi. A complete record of all transfers of stock;

vii. A record of amounts paid to the corporation for issuance of stock and other capital contributions and dates thereof;

viii. A record, by stockholder, of all dividends distributed by the corporation; and

ix. A record of all salaries, wages, and other remuneration (including perquisites), direct and indirect, paid during the calendar or fiscal year, by the corporation, to all officers, directors, and stockholders with an ownership interest at any time during the calendar or fiscal year, equal to or greater than five percent of the outstanding capital stock of any class of stock.

2. If a partnership:

i. A schedule showing the amounts and dates of capital contributions, the names and addresses 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; and

iv. A copy of the partnership agreement and certificate of limited partnership, if applicable.

3. If a sole proprietorship:

i. A schedule showing the name and address of the proprietor and the amount and date of his or her 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.

4. If a limited liability company:

i. The certificates of formation, amendment, and cancellation;

ii. The operating agreement;

iii. A current list of all members and managers;

iv. A schedule showing the amounts and dates of contributions by members, the names and addresses of the contributors, and percentage of interest in net assets, profits, and losses held by each member and manager;

v. A record of the distributions of limited liability company funds or assets; and

vi. A record of salaries, wages, and other remuneration (including perquisites), direct and indirect, paid to each member and manager during the calendar or fiscal year.

(b) All records regarding ownership shall be maintained at a location as determined by the casino licensee provided that the Division is notified of such location where the records are to be stored. The Division shall be granted prompt and unfettered access to all such records upon request.

(c) Each casino licensee or applicant shall, upon request by the Division, provide a list of all record holders of any or all classes of publicly traded securities issued by any holding company or by any other affiliated entity which is required to qualify as a financial source pursuant to subsection 85.1e of the Act (N.J.S.A. 5:12-85.1e).

13:69D-1.5 Forms, records and documents

(a) All information required by this chapter on any form, record, or document shall be recorded in ink or other permanent form. Stored data shall be in electronic storage formats accessible by the Division.

(b) Whenever multi-part forms are required of a record or document, they shall be distinguishable from each other and include the department responsible for use or custody of each part of the form on the bottom of the form.

(c) Whenever forms or serial numbers are required to be accounted for or are required to be compared for agreement, and where exceptions are noted, such exceptions shall be reported to the Division in a format prescribed by the Division.

(d) Unless otherwise specified in this chapter all forms, records or documents required to be prepared, maintained, and controlled shall have the name of the casino licensee and the title of the form, record, or document imprinted or preprinted thereon and, if applicable, maintained in stored data.

13:69D-1.5A Patron identification file

(a) Whenever a casino licensee is required by Division rule to verify the identity of a person or the validity of a signature on a document and the rule authorizes the verification to be performed by means of a signature comparison, the casino licensee may perform the verification by comparing the obtained signature to any signature exemplar or

computer generated facsimile of a signature exemplar maintained by the casino licensee in a patron identification file established in accordance with the provisions of this section.

(b) Prior to establishing a patron identification file, a casino employee shall require the person whose signature is being recorded to present for examination two identification credentials, at least one of which shall be government issued. The photograph and, if applicable, the description shall be compared to the patron's general physical appearance before the exemplar may be used by the casino licensee. The credentials, taken together, shall include, at a minimum, the patron's:

1. Name;
2. Date of birth;
3. Photograph; and
4. Signature.

(c) Any patron identification file established and maintained by a casino licensee pursuant to this section shall include, at a minimum, the following:

1. The patron's name;
2. The address of the patron's residence;
3. The patron's signature;
4. The type of each identification credential examined pursuant to (b) above;
5. The date and time that the patron identification file was established; and
6. The signature of the casino employee who examined the identification credentials of the patron and established the patron identification file, by which the casino employee attests that:
 - i. The signature exemplar of the person recorded in the patron identification file is consistent with the signature on each identification credential that was examined; and
 - ii. The physical description recorded in the patron identification file is consistent with both the actual appearance of the person and any photograph or physical description that may be contained on an identification credential that was examined.

(d) A casino licensee shall be permitted to establish and maintain a patron identification file as a separate set of gaming records or as part of any other gaming record maintained by the casino licensee (for example, as part of a credit file or customer deposit file) as long as the patron signatures contained in the records are obtained and documented in accordance with the requirements of this section.

13:69D-1.6 Standard financial and statistical reports

(a) Each casino licensee, unless specifically exempted by the Division, shall file monthly, quarterly, and annual reports of financial and statistical data. The data may be used by the Division to evaluate the financial position and operating performance of individual licensees and compile information regarding the performance and trends of the industry in the State of New Jersey.

(b) The Division shall periodically prescribe a set of standard reporting forms and instructions to be used by each licensee in filing the monthly, quarterly and annual reports.

(c) Annual reports to the Division shall be based on a calendar year, beginning January 1, and ending December 31. Quarterly reports shall be based on calendar quarters ending March 31, June 30, September 30, and December 31. Monthly reports shall be based on calendar months.

(d) The reports shall be attested to by the Chief Executive Officer, Chief Gaming Executive, Chief Financial Officer, Treasurer, Financial Director, Controller, or their functional equivalent.

(e) Each report to the Division shall be electronically filed not later than the required filing date, unless specific approval for an extension is granted to the licensee by the Division. Requests for a filing extension must be submitted to and approved by the Division in writing prior to the required filing date. Any filing date that falls on a Saturday, Sunday, or Federal or State holiday shall be extended until the next business day.

1. Monthly gross revenue reports and Internet gaming gross revenue tax returns shall be due not later than 9:00 A.M. on the 10th calendar day following the end of the month.

2. All quarterly reports for the quarters ended March 31, June 30, and September 30 shall be due not later than the 15th calendar day of the second month following the end of the quarter.

3. All quarterly reports for the quarter ended December 31 shall be due not later than March 31 of the following year.

4. All annual reports shall be due not later than March 31 of the following year.

(f) In the event of a license termination, change in business entity or material change in ownership, the Division may at its discretion require the filing of an interim monthly, quarterly or annual report, as of the date of occurrence of the event. The filing due date shall be the later of 30 calendar days after notification to the licensee or 30 calendar days after the date of occurrence of the event, unless an extension is granted in accordance with (e) above.

(g) In those circumstances where the licensee is not currently an active operator of an establishment, or portion

thereof, the Division may either revise or eliminate the standard reports to be filed by the licensee.

(h) Any adjustments resulting from the annual audit required in N.J.A.C. 13:69D-1.7 shall be recorded in the accounting records of the year to which the adjustment relates. In the event the adjustments were not reflected in the licensees' quarterly report for the quarter ended December 31 and the Division concludes the adjustments are significant, a revised quarterly report for the quarter ended December 31 may be required from the licensee. The revised filing shall be due within 30 calendar days after notification to the licensee, unless an extension is granted in accordance with (e) above.

(i) Licensees shall report to the Division essential details of any loans, borrowings, installment contracts, guarantees, leases or capital contributions no later than 10 days after the end of the month in which the transaction or event occurs.

Amended by R.2013 d.128, effective October 21, 2013.

See: 45 N.J.R. 1355(a), 45 N.J.R. 2336(a).

In (e)1, inserted "and Internet gaming gross revenue tax returns".

13:69D-1.7 Annual audit and other reports

(a) Unless specifically exempted by the Division, each casino licensee shall cause its annual financial statements to be audited in accordance with generally accepted auditing standards by an independent certified public accountant.

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

(c) The financial statements required by this section shall include a footnote reconciling and explaining any differences between the financial statements included in the casino licensee's quarterly report for the quarter ended December 31, filed in conformity with N.J.A.C. 13:69D-1.6 of this regulation, and the audited financial statements. Such footnote shall, at a minimum, disclose the effect of such adjustments on:

1. Casino revenues;
2. Revenues net of complimentary services;
3. Total costs and expenses;
4. Income before extraordinary items; and
5. Net income.

(d) One copy of the audited financial statements, together with the report thereon of the casino licensee's independent certified public accountant, shall be filed with the Division by April 30 following the end of the calendar year.

(e) Each casino licensee shall require its independent certified public accountant to render a report expressing an opinion as to whether the licensee has followed, in all material respects, its system of internal accounting controls based upon the audit of the financial statements pursuant to (a)

above. Whenever, in the opinion of the independent certified public accountant, the licensee has materially deviated from its system of internal accounting controls or the accounts, records, and control procedures examined are not maintained by the licensee in accordance with the Casino Control Act and this chapter, the report shall enumerate such deviations and shall make recommendations regarding improvements in the system of internal accounting control. If applicable, the licensee shall prepare a written response to the report which shall indicate the actions taken to address the deviations and recommendations. The report and, if applicable, the response shall be filed with the Division by April 30 following the end of the calendar year.

(f) In accordance with the requirements of section 146 of the Casino Control Act (N.J.S.A. 5:12-146), each casino licensee who has made a decision to pay the in lieu taxes prescribed by that section on its licensed premises, shall file with the Department of the Treasury, not later than 90 days following the completion of the project:

1. A schedule which details by major classification, the costs incurred in the project; and
2. A report expressing the opinion of the licensee's independent certified public accountant that the costs are presented fairly in the schedule.

(g) If the casino licensee or any of its affiliates is publicly held, the licensee or the affiliate shall submit one copy to the Division of any report, including, but not limited to, forms S-1, 8-K, 10-Q and 10-K, proxy or information statements and all registration statements, required to be filed by such licensee or affiliates with the Securities and Exchange Commission or other domestic or foreign securities regulatory agency, at the time of filing with such commission or agency.

(h) If an independent certified public accountant who was previously engaged as the principal accountant to audit the casino licensee's financial statements resigns or is dismissed as the casino licensee's principal accountant, or another independent certified public accountant is engaged as principal accountant, the casino licensee shall file a report with the Division within 10 days following the end of the month in which such event occurs, setting forth the following:

1. The date of such resignation, dismissal or engagement;
2. 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;

3. The nature and scope of the disagreements, and whether they were resolved;

4. Whether the principal accountant's report on the financial statements for any of the past two years contained an adverse opinion or a disclaimer of opinion or an otherwise qualified opinion; and

5. The nature of such adverse opinion, disclaimer of opinion, or qualification shall be described.

(i) The casino licensee shall request the former accountant to furnish a letter to the Division, stating whether he or she agrees with the statements made by the casino licensee in the report submitted to the Division.

(j) Any filing required by this section shall be made in a format acceptable to the Division.

13:69D-1.8 Retention, storage and destruction of books, records and documents

(a) Books, records and documents shall be defined as any book, record or document pertaining to, prepared in or generated by the operation of a casino, a casino simulcasting facility, a multi-casino progressive slot system, or an approved hotel including, but not limited to, all forms, reports, accounting records, ledgers, subsidiary records, computer generated data, internal audit records, correspondence, and personnel records. This definition shall apply without regard to the medium through which the record is generated or maintained, for example, paper, magnetic media or digital format.

(b) All original books, records and documents shall be:

1. Maintained in a complete, accurate and legible form;
2. Held immediately available for inspection by agents of the Division during all hours of operation; and
3. Organized and indexed in such a manner so as to provide immediate accessibility to agents of the Division.

(c) A casino licensee or a multi-casino progressive slot system operator shall petition the Division for approval of an off-site facility to store original books, records and documents. Such petition shall include:

1. A detailed description of the proposed off-site facility, including security and fire safety systems; and
2. The procedures pursuant to which Division agents will be able to gain access to the original books, records and documents.

(d) A casino licensee or a multi-casino progressive slot system operator shall petition the Division to copy and store original books, records and documents on a microfilm, microfiche or other suitable media system. Such petition shall include a detailed description of:

1. The procedures for the processing, preservation and maintenance of books, records and documents in a form

which makes them readily available for review and copying;

2. The system of inspection and quality control which ensures that original books, records or documents when displayed, or reproduced on paper, maintain a high degree of legibility and readability as if an original; and

3. A detailed index of all microfilmed, microfiched or other stored data maintained and arranged in such a manner as to permit the immediate location of any particular book, record or document.

(e) A casino licensee shall notify the Division in writing at least 15 days prior to the scheduled destruction of any original book, record or document except for those governed by (g)7 or 9 below. Such notice shall list each type of book, record and document scheduled for destruction, including a description sufficient to identify the books, records and documents included; the retention period; and the date of destruction.

(f) The Division may prohibit the destruction of any original book, record or document by so notifying the casino licensee in writing within 15 days of receipt of the notice of destruction pursuant to (e) above or, in the case of those governed by (g)7 or 9 below, within the specified retention period. Such original book, record or document may thereafter be destroyed only upon notice from the Division.

(g) All original books, records and documents shall be retained in accordance with the following retention schedules. However, nothing herein shall be construed as relieving a casino licensee or a multi-casino progressive slot system operator from meeting any obligation to maintain any book, record or document required by any other Federal, state or local governmental body, authority or agency.

1. Indefinite retention:

i. Corporate records required by N.J.A.C. 13:69D-1.4;

ii. Records of corporate investigations and due diligence procedures;

iii. Current casino and casino key employee personnel files; and

iv. A record of any original book, record or document destroyed, identifying the particular book, record or document, the period of retention and the date of destruction.

2. Five-year retention:

i. Personnel files of terminated casino and casino key employees; and

ii. Any other original book, record or document not otherwise specified in this subsection.

3. Four-year retention:

i. Except for coupons redeemed at table games, documentation supporting the calculation of table game win;

ii. Except for coupons and gaming vouchers redeemed at slot machines, documentation supporting the calculation of slot machine win;

iii. Except for poker tournaments, documentation supporting the calculation of poker revenue; and

iv. Except for keno tickets, documentation supporting the calculation of keno win.

4. Two-year retention:

i. Casino cage documents, suspicious gaming vouchers and unverified gaming vouchers;

ii. Hotel income audit documents, except for those documents in (g)6v below;

iii. Payroll records;

iv. Signature cards of terminated employees;

v. Marketing department records;

vi. Security incident reports;

vii. Insurance department records relating to guest claims and copies of arrest records;

viii. Purchasing department and accounts payable documents;

ix. Player rating documents;

x. Records concerning junkets;

xi. Petty cash documentation;

xii. General ledgers and supporting journals;

xiii. Accounts receivable documents from store rentals and travel wholesalers; and

xiv. Suspicious gaming voucher reports and all documents associated with investigations of unverified gaming vouchers.

5. One-year retention:

i. Complimentary settled guest checks;

ii. Card and dice transaction and inventory reports;

iii. Returned check aging reports, except for year-end reports;

iv. Vendor Registration Forms;

v. Files and workpapers used to prepare budgets;

vi. Records generated by the mailroom;

vii. Advertising records;

viii. Slot, security and surveillance department daily activity logs;

ix. Daily operating reports generated by multi-casino progressive slot systems;

x. Logs of all multi-casino progressive slot system events and problems;

xi. With the exception of cashed pari-mutuel tickets and credit vouchers, documents related to the revenues and expenses of casino simulcasting, including, but not limited, to all reports generated by the totalisator and all records related to casino simulcasting;

xii. Card, dice and tile inventory storage logs; and

xiii. Any and all reports or documents relating to the forfeiture of winnings or things of value obtained by a prohibited person as defined in that subchapter.

6. Sixty-day retention:

i. Except as provided in (g)9 below, coupons entitling patrons to cash, slot tokens, gaming chips or plaques or simulcasting wagers, or match play coupons, including voided and redeemed coupons;

ii. Gaming vouchers redeemed at any location other than a slot machine which have been verified and electronically cancelled by the gaming voucher system;

iii. Voided gaming vouchers;

iv. Redeemed or voided keno tickets;

v. The following hotel income audit documents: cashier reports, room tally reports, over/short reports, rate variations and missing check reports;

vi. Load count arrival forms;

vii. Credit card settled guest checks pertaining to restaurant and bar charges;

viii. Room charge settled guest checks pertaining to restaurant and bar charges;

ix. Credit card vouchers used to settle guest checks in restaurants and bars;

x. Guest check control sheets used to control the issuance and return of guest checks to cashiers, bartenders and food servers;

xi. Credit applications with unused lines of credit;

xii. Coin bag tags, provided that the information contained thereon is duplicative or less than that recorded on another document;

xiii. Documents relating to promotions, such as entry forms and game tickets; and

xiv. Hotel cashier envelopes.

7. Seven-day retention and may be destroyed without the notice required by (e) above:

i. Pari-mutuel tickets and credit vouchers which have been cashed, cancelled or refunded in the casino licensee's casino simulcasting facility;

ii. Contribution invoices sent to casino licensees participating in a multi-casino progressive slot system; and

iii. Jackpot activity reports generated by a multi-casino progressive slot system.

8. No minimum retention:

i. Any serially pre-numbered form required by Division rules that is blank or unused, unless otherwise specified by this section; and

ii. Any original book, record or document that has been copied and stored on a microfilm, microfiche or other media system approved by the Division.

9. No minimum retention and may be destroyed without the notice required by (e) above:

i. Gaming vouchers and coupons redeemed at slot machines which have been verified and electronically cancelled by the gaming voucher system;

ii. Parking ticket stubs;

iii. Coat check tickets;

iv. Housekeeping reports;

v. Maintenance department records;

vi. Patron mailing lists;

vii. Blank entry forms;

viii. Bellman and baggage forms;

ix. Cash settled guest checks;

x. Food credit and complimentary beverage coupons;

xi. Drink chits;

xii. Food and beverage order slips;

xiii. Bottle sales slips;

xiv. Showroom starter slips;

xv. Communication department records;

xvi. Unsolicited resumes or letters requesting employment;

xvii. Register tapes, provided that the information contained thereon is duplicative or less than that recorded on another retained document;

xviii. Survey questionnaires regarding service in the casino hotel;

xix. Records of hours worked by persons employed in gaming-related positions in an abstract or other readily accessible format;

xx. Keno requests;

xxi. Laundry charges;

xxii. Slot machine meter reports generated by a multi-casino progressive slot system;

xxiii. Handle pull or play reports generated by a multi-casino progressive slot system; and

xxiv. Any coupon issued and mailed or otherwise given to a patron and subsequently returned unused to the sender, provided that all reconciliations have been conducted and resolved in accordance with the casino licensee's internal controls.

13:69D-1.9 Complimentary services or items

(a) No casino licensee may offer or provide any complimentary services, gifts, cash, or other items of value ("complimentary") to any person except as authorized by N.J.S.A. 5:12-102(m). A complimentary is a service or item provided directly or indirectly by a casino licensee to the public or to patrons at no cost or at a reduced price. A casino licensee may provide a complimentary either individually or through a bus coupon or other complimentary distribution program.

(b) Each casino licensee shall prepare and maintain internal controls for the authorization and issuance of complementaries for all complimentary programs that shall include without limitation:

1. A list of employees authorized to issue complementaries including any dollar limitations and any conditions or limitations that may apply to such authority including limits based on relationships between the authorizer and recipient; and

2. For a complimentary distribution program:

- i. The manner by which the information describing the complimentary distribution program is made available to the public in the casino or casino simulcasting facility. Such information shall be available at all times that the complimentary distribution program is being conducted; and

- ii. Procedures describing the manner by which the casino accounting department will reconcile complimentary distribution program offers issued, voided and redeemed.

(c) A casino licensee shall not permit:

1. The issuance of a complimentary from the table inventory in a table game, the keno writer's drawer in

keno, the pari-mutuel cashier's drawer the simulcast vault in simulcasting, or a slot machine hopper or hopper storage area; and

2. The inclusion of any complimentary in calculating whether the payout on a slot machine satisfies the machine payout requirements of N.J.S.A. 5:12-100(e).

(d) A casino licensee shall maintain a complimentary service database for all individually issued complementaries. The database shall be accessible to and in a format acceptable by the Division. All individually issued complementaries shall be recorded as follows:

1. A complimentary provided directly to patrons in the normal course of a licensee's business shall be recorded at an amount based upon the full retail price normally charged for such service or item by the licensee;

2. A complimentary not offered for sale to patrons in the normal course of a licensee's business but provided directly by the licensee shall be recorded at an amount based upon the actual cost to the licensee of providing such service or item;

3. A complimentary provided directly or indirectly to a patron on behalf of a licensee by a third party not affiliated with the licensee shall be recorded at an amount based upon the actual cost to the licensee of having the third party provide such service or item; and

4. A complimentary provided directly or indirectly to a patron on behalf of a licensee by a third party who is affiliated with the licensee shall be recorded by the licensee in accordance with the provisions of this section as if the affiliated third party were the licensee.

(e) Each licensee shall, upon the request of the Division, generate a report that details all individually issued cash or non-cash complementaries in excess of \$2,000 on a daily basis. The issuance of such complementaries shall be supported by documentation which, at a minimum, includes:

1. The date;
2. The patron name;
3. The value as calculated in accordance with (d) above;
4. The description of the complimentary;
5. The name and signature of person authorizing the complimentary;
6. The reason the complimentary was issued; and
7. The patron signature.

(f) The casino licensee shall prepare a quarterly report summarizing both the dollar amount of and number of persons provided with each category of complimentary. Such report shall be filed electronically with the Division in a format prescribed by the Division.

(g) All complimentary cash gifts shall be disbursed directly to the patron by a general cashier at the cashiers' cage or as otherwise provided in the casino licensee's internal controls after receipt of documentation.

(h) A casino licensee may, upon receipt of a written request from a patron and, in accordance with internal controls, credit a cash complimentary directly to:

1. The payment of any outstanding Counter Checks or Slot Counter Checks issued by the patron and held by that casino licensee;
2. The payment of any returned checks issued by the patron and held by that casino licensee; or
3. The establishment or increase of a cash deposit held for the benefit of the patron.

(i) The written request required pursuant to (h) above shall be attached to documentation of the cash complimentary. The written request shall include, at a minimum, the following:

1. The date of the request;
2. The patron's name and account number;
3. The manner in which the cash complimentary is to be credited; and
4. The signature of or affirmation by the patron.

(j) Prior to the crediting of any complimentary cash gift to the payment of an outstanding counter check, slot counter check, or returned check, the general cashier or check cashier shall verify that the signature of the patron on the request agrees with the signature of the patron in a patron identification file.

(k) All coupons issued pursuant to a complimentary distribution program shall be printed with a description of what is being offered, the locations where it may be redeemed, and either a statement specifying the date on which the coupon expires or some other means to indicate the expiration date.

(l) No casino licensee shall issue a revenue related coupon unless the coupon is designed and printed so that the denomination and type of the coupon is clearly visible from the closed circuit television system when accepted or wagered at a gaming table or a slot machine. A match play coupon shall contain an area designated for the placement thereon of the required gaming chips, which area shall be located on the coupon so as not to obscure or interfere with visibility of the type and denomination of the coupon.

(m) All revenue related coupons shall be forwarded on a daily basis to the accounting department where they shall be, at a minimum:

1. Verified for proper calculation, summarization and recording on documentation including, without limitation, the Master Game Report or Slot Win Sheet; and

2. Reconciled by the total number of coupons distributed to patrons, voided, unused and total number redeemed.

(n) Any discrepancies or variances identified in (m) above shall be immediately reported to the casino controller and the Division. An investigation shall be conducted by the accounting department to determine the actual or probable cause of the discrepancy or variance.

**13:69D-1.10 Closed circuit television system;
surveillance department control;
surveillance department restrictions**

(a) Each casino licensee shall install in its establishment a CCTV system that shall be under the exclusive control of the surveillance department. A casino licensee shall provide the Division:

1. Access to the CCTV system and its transmissions;
2. Use, as necessary, of any monitoring room contained in the establishment;
3. Display on the monitors in the monitoring room, and the Division's office, any event capable of being monitored on the CCTV system;
4. Capability to produce a video and, if applicable, audio recording of, and take a still photograph of, any event capable of being monitored on the CCTV system;
5. Recording(s) or photograph(s) in accordance with the directions of the Division;
6. Unfettered access to all recordings or photographs and, upon the request of the Division, the casino licensee and its personnel shall be denied access thereto; and
7. A monitoring room from which the Division may independently and, at the direction of the Division, exclusively control any camera.

(b) The CCTV system shall be approved by the Division and shall include, at a minimum, the following:

1. Light sensitive cameras, with lenses of sufficient magnification to allow the operator to read information on gaming chips, playing cards, dice, tiles, slot machine reel symbols, slot machine credit meters, and employee credentials, and with 360 degree pan, tilt and zoom capabilities without camera stops 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 casino simulcasting facility and the activities in the casino and casino simulcasting facility pits;
 - ii. The gaming conducted at the slot machines in the casino;

tional data and forms, and the control and supervision of the cashiers' cage, any satellite cages, the soft count room, and the hard count room. The soft count room and hard count room shall each be supervised by a casino key employee, who shall be responsible for the supervision of the soft count or hard count in accordance with N.J.A.C. 13:69D-1.33 and 1.43, respectively. A casino licensee that operates more than one casino room within its casino hotel facility may be required to maintain a separate main cage in each casino room. A casino key employee referred to herein as a cage manager shall supervise the main cage and any satellite cages within the casino room. The cage manager shall report to the controller and shall be responsible for the control and supervision of cage and slot cashiers, casino clerks and the cage functions set forth in N.J.A.C. 13:69D-1.14 and 1.15. If a casino licensee elects to operate one or more satellite cages, each satellite cage shall be supervised by a casino cage supervisor who shall report to a cage manager. A casino licensee may choose, in its discretion, as to each cashier's cage in its casino hotel facility, to:

i. Separate the cashiers' cage into independent operations for table games and slot machines. If a casino licensee elects to operate a separate table games cage and slot machine cage:

(1) The provisions of N.J.A.C. 13:69D-1.14(i) shall not apply (that is, the casino licensee shall be required to have a master coin bank);

(2) Each independent cage operation shall be supervised by a cage manager and each cage manager shall report to the controller;

(3) The cage manager for the independent slot machine cage shall be responsible for the supervision of the master coin bank, slot cashiers and coin impressment personnel; and

(4) The cage manager for the independent table games cage shall be responsible for all cashiers' cage functions not included in (b)6i(3) above;

ii. Operate an independent slot machine cage as a separate department. If an independent slot machine cage is operated as a separate department:

(1) The slot machine cage department shall comply with the provisions of (b)6i(1) and (3) above;

(2) The cage manager of the slot machine cage department shall report to a casino key employee;

(3) The slot machine cage department may be responsible for the supervision of changepersons; and

(4) The slot machine cage department may be responsible for the operation and conduct of either the simulcast counter or the game of keno, but not both;

iii. Make the casino accounting department responsible for the supervision of changepersons; or

iv. Make the casino accounting department responsible for the operation and conduct of the simulcast counter.

(c) The supervisors of the surveillance and internal audit departments required by (b) above shall comply with the following reporting requirements:

1. Each supervisor shall report directly to the chief gaming executive of the casino licensee regarding administrative matters and daily operations; provided, however, a casino licensee may allow each of these supervisors to report directly to a management executive of the licensee other than the chief gaming executive if that executive reports directly to the chief gaming executive.

2. Each supervisor shall report directly to one of the following persons or entities regarding matters of policy, purpose, responsibility, and authority. The hiring, termination, and salary of each supervisor shall also be controlled by one of the following persons or entities:

i. The independent audit committee of the casino licensee's board of directors;

ii. The independent audit committee of the board of directors of any holding company of the casino licensee which has absolute authority to direct the operations of the casino licensee;

iii. The senior surveillance or internal audit executive of any holding company included in (c)2ii above if such executive reports directly to the independent audit committee of the board of directors of the holding company; or

iv. For casino licensees or holding companies which are not corporate entities, the non-corporate equivalent of any of the persons or entities listed in (c)2i through iii above.

3. For purposes of this subsection, the independent audit committee shall be comprised of three or more members; provided, however, that the independent audit committee may be comprised of less than three members upon a showing of good cause to the Division.

(d) The casino licensee's personnel shall be trained in all internal and accounting control practices and procedures relevant to each employee's individual function.

(e) A casino licensee may choose to make the slot department responsible for the supervision of slot cashiers provided the casino licensee complies with either of the provisions below:

1. A slot cashier shall be prohibited from participating in any transaction that involves the acceptance, issuance,

recording or accounting of assets that affect the determination of gross revenue; or

2. Slot department operations shall be conducted as follows:

i. The casino licensee shall utilize a computerized slot monitoring system that, at a minimum, automatically records the slot machine asset number, date, time, and dollar amount whenever a hand-paid jackpot or hopper fill takes place;

ii. Each slot machine on the casino floor shall be connected electronically to the computerized slot monitoring system and each jackpot payout slip and hopper fill slip shall be computer generated pursuant to N.J.A.C. 13:69D-1.40 and 1.41, respectively;

iii. The security features of the computerized slot monitoring system shall, at a minimum, prohibit the deletion, creation or modification of any information required by (e)2i above, unless a permanent record is created that sets forth:

- (1) The original information;
- (2) Any modification to the original information;
- (3) The identity of the employee making the modification; and
- (4) If applicable, the identity of each employee authorizing the modification;

iv. The computerized slot monitoring system shall be capable of generating a daily report that contains, at a minimum, the information required by (e)2i and iii above, which report shall be used by the casino accounting department to verify the number and dollar amount of hand-paid jackpots and hopper fills and shall only be available to the casino accounting department until such verifications have been completed;

v. Any modification of \$100.00 or more to the original amount recorded on a computerized jackpot payout slip or hopper fill slip shall be authorized by two employees of the department that is responsible for the operation of the casino licensee's slot machines and bill changers, and at least one of the two employees shall be in a position of equal or greater authority than the individual who initially requested the jackpot payout slip or hopper fill;

vi. The master coin bank and coin impressment personnel of the casino licensee shall be supervised by the casino accounting department; and

vii. The internal controls of the casino licensee shall specify the manner in which the department that is responsible for the operation of the casino licensee's slot machines and bill changers shall interact with the computerized slot monitoring system including, without limitation, access to system menus, the establishment of slot machine profile parameters, and the ability of the

department to access, delete, create or modify information contained in the slot monitoring system.

(f) A casino licensee may designate and assign more than one person to serve jointly as the manager of a department within the licensed facility. Each person serving as a joint manager of a department within the licensed facility shall be individually and jointly accountable and responsible for the operations of that department.

(g) Each department required or permitted by this section shall be supervised at all times by at least one casino key employee.

(h) In the event of a vacancy in the chief executive officer position, the chief gaming executive position required by N.J.A.C. 13:69D-1.1, the equal opportunity officer position required by N.J.A.C. 13:69K-1.4 or in any department supervisor position required or permitted by this section:

1. The casino licensee shall notify the Division no later than five days from the date of the vacancy. Such notice shall be in writing and shall indicate, without limitation, the following information:

- i. The vacant position;
- ii. The date on which the position became vacant; and
- iii. The date on which it is anticipated that the vacancy will be filled on a permanent basis;

2. The casino licensee shall designate a person to assume the duties and responsibilities of the vacant position no later than 30 days from the date of vacancy. Such person may assume the duties and responsibilities of the vacant position on a temporary basis, provided that:

- i. Such person does not function as the department supervisor for any department required by this section;
- ii. Such person's areas of responsibility will not be so extensive as to be impractical for one person to monitor;
- iii. The chief executive officer or the chief legal officer of the licensee shall assume the responsibilities of the equal opportunity officer until such position is filled on a permanent basis; and

iv. Such position shall be filled on a permanent basis within 120 days of the original date of vacancy;

3. Within five days of filling any vacancy pursuant to (h)2 above, the casino licensee shall notify the Division thereof. Such notices shall be in writing and shall indicate, without limitation, the following:

- i. The position;
- ii. The name of the person designated;
- iii. The date that the vacancy was filled; and

iv. An indication of whether the position has been filled on a temporary or permanent basis; and

4. All notices required by this subsection shall be directed to the Division.

Amended by R.2013 d.128, effective October 21, 2013.

See: 45 N.J.R. 1355(a), 45 N.J.R. 2336(a).

Rewrote (b)2vi and (b)3.

Amended by R.2014 d.129, effective August 18, 2014.

See: 46 N.J.R. 843(a), 46 N.J.R. 1817(c).

In (b)3ii(2), deleted "and" from the end; added (b)3ii(3) through (b)3ii(11); and in (b)3iii, inserted ", or other department manager as approved by the Division,".

13:69D-1.11A Table of organization

(a) Each casino licensee shall maintain on file a table of organization delineating the lines of authority for all personnel engaged in the operation of the hotel, casino and casino simulcasting facility which shall include chain-of-command requirements of the Act and the Division's regulations.

(b) The table of organization shall, for each department and division, include direct and indirect lines of authority within the department or division. Each page of a table of organization shall specify the following:

1. The date of its submission;
2. The date of the previously submitted table of organization which it supersedes; and
3. A unique title or other identifying designation for that table of organization.

(c) Each casino licensee shall submit to the Division a list of persons, except casino key employees and casino key qualifiers, who have received compensation of \$100,000 or more, including salary, bonuses, incentives, profit sharing or any other compensation as indicated on the employees'

annual Internal Revenue Service Form W-2. Such list shall be submitted to the Division by March 31 for the preceding tax year and shall include the following for each employee listed:

1. The name of the employee;
2. The license or casino service employee registration number, if applicable;
3. The position of the employee;
4. The total amount of compensation received by the employee; and
5. Each form of compensation received, such as salary, bonuses, incentives or profit sharing, and the amount thereof.

13:69D-1.12 Personnel assigned to the operation and conduct of gaming

(a) Each casino licensee shall employ the personnel described in this section in the operation of its casino and casino simulcasting facility, subject to the limitations imposed by N.J.A.C. 13:69D-1.11(a).

1. Each casino licensee shall at all times ensure the proper operation and effective supervision of all authorized games and simulcast wagering in the casino and casino simulcasting facility.

2. Each casino licensee shall be required to employ a person referred to in this section as a casino manager. The casino manager shall be the executive assigned the responsibility and authority for the supervision and management of the overall operation of a casino licensee's casino games department including, without limitation, the hiring and terminating of all casino personnel, all in accordance with the policies and practices established by the casino licensee's board of directors or non-corporate equivalent. In the absence of the casino manager and the assistant casino manager, should the establishment have an assistant casino manager, a table games shift manager or slot shift manager, as applicable, who is employed within the casino games department shall be designated by the casino licensee as the person responsible for the overall operation of the casino games department and such person shall have the authority of a casino manager.

3. Each employee shall perform only those functions associated with his or her assigned job title at the commencement of shift and will not perform any other functions during that shift.

(b) The following personnel shall be used to operate the games in an establishment:

1. A casino clerk shall be the person located at a desk in the pit to prepare, process or retain documentation required for the operation of table games.

2. A floorperson shall be a supervisor assigned the responsibility for supervising the operation and conduct of all table games, including poker.

3. Slot attendants shall be the persons assigned the responsibility for the operation of slot machines and bill changers, including, but not limited to, participating in manual jackpot payouts and filling payout reserve containers.

(c) If a casino licensee chooses to establish an independent slot department pursuant to N.J.A.C. 13:69D-1.11(b)4, the slot department manager shall be the executive assigned the responsibility and authority for the supervision and management of the overall operation of the casino licensee's slot machines and bill changers including, without limitation, the hiring and terminating of all slot department personnel, all in accordance with the policies and practices established by the casino licensee's board of directors or non-corporate equivalent. In the absence of the slot department manager, the slot shift manager shall have the authority of the slot department manager.

(d) Nothing in this section shall be construed to limit a casino licensee from utilizing personnel in addition to those described herein nor shall anything in this section be construed to limit the discretion of the Division to order the utilization of additional personnel by the casino licensee necessary for the proper conduct and effective supervision of gaming in an establishment.

13:69D-1.12A Internal control procedures for access badge system and issuance of temporary identification credentials

(a) Each casino licensee shall prepare and maintain internal control procedures for:

1. Readily identifying each of its employees and other non-employee individuals who are permitted to have access to one or more restricted areas; and
2. Issuing temporary identification credentials to employees.

13:69D-1.13 Firearms; possession within casino or casino simulcasting facility

(a) No person, including the security department members, shall possess or be permitted to possess any pistol or firearm within a casino or casino simulcasting facility without the express written approval of the Division provided that employees and agents of the Division may possess such pistols or firearms at the discretion of the director of the Division.

(b) To obtain approval for the possession of a pistol or firearm within a casino or casino simulcasting facility, a person shall be required to demonstrate that:

1. He or she has received an adequate course of training in the possession and use of such pistol or firearm;

2. He or she is the holder of a valid license for the possession of such pistol or firearm; and

3. There is a compelling need for the possession of such pistol or firearm within the casino or casino simulcasting facility.

(c) Each casino licensee shall cause to be posted in a conspicuous location at each entrance to the casino and casino simulcasting facility a sign that may be easily read stating:

“By law, no person shall possess any pistol or firearm within the casino or casino simulcasting facility without the express written permission of the Division of Gaming Enforcement.”

13:69D-1.14 Physical description of cashiers' main cage; satellite cage; master coin bank; coin vault; simulcast booth; slot booth and keno booth

(a) Each casino licensee shall have on or immediately adjacent to the gaming floor a physical structure known as a cashiers' main cage, which shall include segregated areas for the main bank, check bank, and chip bank, and may also include a master coin bank. Each casino licensee may also have, on or immediately adjacent to the gaming floor, one or more satellite cages. If a casino licensee operates two or more establishments physically connected in a manner approved by the Division, it shall operate a main cage in one of those establishments to serve as the central location for the functions set forth in N.J.A.C. 13:69D-1.15 for all of the establishments.

(b) A cage shall be fully enclosed and include a mantrap as defined in N.J.A.C. 13:69D-1.1. The outer door of the mantrap shall be controlled by the security department and the inner door shall be controlled by the accounting department. The doors of the mantrap shall have separate and distinct locking mechanisms on each door of the double door entry and exit system. The mantrap shall be subject to continuous CCTV coverage. In addition, a cage shall, at a minimum:

1. Be designed and constructed to provide maximum security for the materials stored and the activities performed therein. Such design and construction shall be approved by the Division;

2. Include openings at one or more numbered cashier windows, each of which shall contain a cashier's drawer and through which financial transactions related to gaming will be conducted;

3. Include manually triggered silent alarm systems, which shall be connected directly to the monitoring rooms

of the casino surveillance and the casino security departments;

4. Provide for closed circuit television cameras capable of accurate visual monitoring and taping of any activities; and

5. Require any emergency exit door that is not a mantrap to be alarmed.

(c) A casino licensee may have separate areas for the storage of coin, prize tokens and slot tokens ("coin vaults") in locations outside the cage or master coin bank, as described in the casino licensee's internal controls. Each coin vault shall be designed and constructed to provide maximum security for the materials stored and activities performed therein, and shall include at least the following:

1. A fully enclosed room, located in an area not open to the public;

2. A metal door with a locking mechanism that shall be maintained and controlled by the main bank or master coin bank, which shall establish a procedure to identify the person who was in control of the locking mechanism, including the date and the time when control of the locking mechanism was transferred;

3. An alarm device that signals the casino surveillance department whenever the door to the coin vault is opened; and

4. Closed circuit television cameras capable of accurate visual monitoring and taping of any activities in the coin vault.

(d) Each casino licensee may have one or more slot booths to serve as a location in the casino to conduct financial transactions related to gaming. Such booth shall be designed and constructed in accordance with (b)1 through 5 above.

(e) Casino simulcasting operations shall only be conducted in a separate and distinct area known as a casino simulcasting facility. A casino simulcasting facility shall contain a physical structure known as a simulcast cashier booth (simulcast counter) to serve as the central cashiering location for simulcast transactions. A casino simulcasting facility may contain one or more ancillary simulcast counters. An ancillary simulcast counter shall comply with all of the provisions of N.J.A.C. 13:69M-4.4 and this subsection. The simulcast counter shall be designed and constructed in accordance with (b)1 through 5 above and shall also, at a minimum, include the following:

1. One or more numbered pari-mutuel windows, each of which shall contain a pari-mutuel machine and a cashier's drawer;

2. A work area containing at least one remote management console (RMC) and terminal; and

3. A simulcast vault, which shall be secured by a locking mechanism, distinct from any locking mechanism in the cashiers' cage or satellite cage, and maintained and controlled by the simulcast shift supervisor or above.

(f) Keno gaming operations shall be conducted in any area designated for keno gaming activity including on the casino floor, in a casino simulcasting facility, or in a public keno area in accordance with the provisions of N.J.A.C. 13:69D-1.15. Keno gaming operations may be conducted from a keno booth, satellite keno booth, or a keno locker.

1. A keno booth or satellite keno booth shall be designed and constructed in accordance with (b)1 through 5 above, and shall have separate work stations which shall include a computer terminal used to issue keno tickets and calculate payouts for winning keno tickets and an area for the storage of a keno drawer. In addition, a keno booth may contain the following:

i. A segregated and secure area for the storage of locked keno drawers pursuant to N.J.A.C. 13:69D-1.15; and

ii. A segregated and secure area, maintained on an impress basis by the keno supervisor, which may be used to establish opening keno inventories and complete keno fills and keno credits.

2. A keno locker shall be fully enclosed, contain one keno work station, and be closed and locked whenever it is unattended by a keno runner. A keno work station in a keno locker shall include:

i. Manually triggered silent alarm systems, which shall be connected directly to the monitoring rooms of the casino surveillance and the casino security departments;

ii. A computer terminal which shall be used to issue keno tickets and calculate payouts for winning keno tickets;

iii. An area for the storage of one or more keno drawers, which area shall only be used by a keno runner selling or redeeming keno tickets from that keno locker; and

iv. A light that is located above the work station and is visible from outside the keno locker, which light shall automatically illuminate whenever the door to the keno locker is open.

(g) Whenever the rules of the Division or the internal controls of a casino licensee require or authorize documents to be transported between cages, the casino licensee shall transport the documents through the use of a pneumatic tube system, a secure cabinet or bag, or by a casino security department representative.

13:69D-1.15 Accounting controls and functions for the cashiers' main cage; satellite cage; master coin bank; coin vault; simulcast booth; slot booth; and chipperson

(a) At the beginning and end of each shift, each cashier and chipperson shall record on a count sheet the face value of each inventory item counted and the total of the opening and closing inventories and sign the count sheet attesting to the accuracy of the information. Any variance of \$500.00 or more recorded by a cashier or chipperson on a count sheet or identified by the accounting department shall be promptly reported to the casino controller and the Division. The count sheets shall be forwarded to the casino accounting department on a daily basis for agreement of opening and closing inventories, agreement of amounts thereon to other forms, records and documents required by this chapter.

(b) Each casino licensee shall have on hand in the cage, or readily available thereto, a reserve of cash to pay winning patrons as required by N.J.S.A. 5:12-84.

(c) A cashiers' cage and any satellite cage shall be segregated by personnel as follows:

1. General cashier;
2. Check bank cashier;
3. Chip bank cashier;
4. Main bank cashier; and
5. Master coin bank cashier, if applicable.

(d) A cashier supervisor may perform the functions of a cashier provided the functions are not incompatible. A cashier supervisor shall not operate from another cashier or cashier supervisor's imprest inventory.

(e) A casino licensee may consolidate the functions of the chip bank cashier and the functions of the check bank cashier, provided that the cashier performs no incompatible functions.

(f) The assets for which each general cashier is responsible shall be maintained on an imprest basis. A general cashier shall not permit any other person to access their imprest inventory. General cashiers functions shall include, but are not limited to, the following:

1. Perform check consolidations, total or partial redemptions, or substitutions for patrons;
2. Receive gaming chips, slot tokens, and prize tokens from patrons or authorized employees in exchange for cash;
3. Receive cash, cash equivalents, casino checks, casino affiliate checks, and annuity jackpot trust checks from patrons in exchange for currency, slot tokens, or coin;

4. Receive checks for non-gaming purposes from patrons in exchange for cash;

5. Perform customer deposit transactions for patrons;

6. Receive coupons from patrons in exchange for currency, gaming chips or plaques, slot tokens, or coin;

7. Process wire transfers and electronic fund transactions with a patron;

8. Process exchanges with check, chip, master coin and main bank cashiers, supported by documentation with signatures thereon, for the effective segregation of functions in the cashiers' cage;

9. Process Slot Counter Checks;

10. Prepare Jackpot Payout Slips and Hopper Fill Slips;

11. Process table game progressive payouts;

12. Receive gaming vouchers from patrons or authorized employees in exchange for cash or slot tokens;

13. Prepare patron credit files and verify information therein supporting patron credit; and

14. Exchange and reconcile imprest funds used by slot attendants, including imprest change/pouch payout funds.

(g) Check bank cashiers shall not have access to cash, gaming chips and plaques, except when the casino licensee consolidates the functions with the chip bank. Check bank cashiers' functions shall include, but are not limited to, the following:

1. Receive the original and redemption copies of Counter Checks and Slot Counter Checks and, if applicable, Requests for Pit Redemption forms;

2. Receive from general cashiers, checks accepted for total or partial Counter Check and Slot Counter Check redemption, consolidation and substitution;

3. Prepare bank deposit slips or supporting documentation for checks to be deposited;

4. Process wire transfer and electronic fund transactions for the purpose of redeeming Counter Checks and Slot Counter Checks or accepting payment on returned Counter Checks and Slot Counter Checks;

5. Process exchanges with general, chip, master coin and main bank cashiers, supported by documentation with signatures thereon, for the effective segregation of functions in the cashiers' cage;

6. Receive from general cashiers or casino clerks, documentation of a Counter Check pit redemption to be reconciled with the redemption copy;

7. Maintain a log of all Counter Checks and Slot Counter Checks issued and of all checks received for redemption, consolidation or substitution on a daily basis. Such log shall include, at a minimum, the following:

i. The balance of the checks on hand at the beginning of each day;

ii. For checks initially accepted and for checks received for consolidation, redemption or substitution:

(1) The date of the check;

(2) The name of the drawer of the check;

(3) The amount of the check;

(4) The Counter Check and Slot Counter Check serial number(s) for Counter Check(s) and Slot Counter Check(s) received; and

(5) An indication as to whether the check was initially accepted or received in a redemption, consolidation or substitution;

iii. For checks deposited, redeemed, consolidated or replaced:

(1) The date on which the check was deposited, redeemed, consolidated or replaced;

(2) The name of the drawer of the check;

(3) The amount of the check;

(4) The Counter Check and Slot Counter Check serial number(s) for Counter Check(s) and Slot Counter Check(s) deposited, redeemed, consolidated or replaced; and

(5) A record that the check was deposited, redeemed, consolidated or replaced; and

iv. The balance of the checks on hand at the end of each day; and

8. Perform a physical count of the check bank inventory and agree the count and balance of checks on hand to the amount recorded pursuant to (g)7 above at the end of each gaming day.

(h) Chip bank cashiers shall not have access to currency or cash equivalents, but shall operate with a limited inventory of \$0.50 and \$0.25 coins which may only be used to facilitate odds payoffs or vigorish bets, except when the casino licensee consolidates the functions with the check bank. Chip bank cashiers' functions shall include, but are not limited to, the following:

1. Receive gaming chips, gaming plaques and coin removed from gaming tables from a security department member in exchange for the issuance of a Credit;

2. Receive Requests for Fills in exchange for the issuance of a Fill, the dispersal of gaming chips, gaming plaques and coin to a security department member;

3. Receive gaming chips from the general cashiers, main bank cashiers, master coin bank cashiers, cage super-

visors and personnel assigned to a non-cage employee redemption site in exchange for proper documentation;

4. Process exchanges with general, check, master coin and main bank cashiers, supported by documentation with signatures thereon, for the effective segregation of functions in the cashiers' cage; and

5. Receive proper documentation from chippers and general cashiers in exchange for imprest inventories of gaming chips, to be used in conformity with this chapter.

(i) Main bank cashiers' functions shall include, but are not limited to, the following:

1. Receive cash, gaming vouchers, cash equivalents, issuance copies of Slot Counter Checks, original copies of Jackpot Payout Slips, personal checks received for non-gaming purposes, slot tokens, prize tokens, gaming chips and plaques from general cashiers in exchange for cash;

2. Receive cash from the coin and currency count rooms;

3. Receive checks and supporting documentation, from check cashiers for deposit if such deposit is not made by the check cashier;

4. Prepare the overall cage reconciliation and accounting records;

5. Prepare the daily bank deposit for cash and checks;

6. Issue, receive and reconcile imprest funds used by general cashiers, slot attendants and chippers;

7. Exchange currency for coupons and currency from slot attendants;

8. Process exchanges with general, check, master coin and chip bank cashiers, supported by documentation with signatures thereon, for the effective segregation of functions in the cashiers' cage;

9. Be responsible for the reserve cash bankroll;

10. Receive gaming chips, slot tokens and coupons from the simulcast vault or casino pari-mutuel cashiers;

11. Exchange currency, coin, slot tokens, gaming chips and coupons with the keno booth in exchange for proper documentation;

12. Perform the functions enumerated for master coin bank cashiers, but only to the extent that the casino licensee operates its cashiers' cage without the master coin bank;

13. Receive unsecured currency, unsecured gaming vouchers and unsecured coupons from slot department or casino accounting department representatives;

14. Prepare Unsecured Bill Changer Currency/Coupon Reports;

15. Receive slot tokens, prize tokens and gaming chips from personnel assigned to a non-cage employee redemption site in exchange for proper documentation;

16. Receive slugs from the hard count room and slot department and maintain the slugs in inventory until destroyed;

17. Prepare Cash Fills and Balance Receipts;

18. Issue and receive currency cassettes, currency cassette reject bins, coin hoppers and returned coin with respect to the operation of automated jackpot payout machines;

19. Issue and receive currency cassettes, currency cassette reject bins, coin hoppers, returned coin and bill validator boxes with respect to the operation of gaming voucher redemption machines;

20. Issue and receive currency cassettes, currency cassette reject bins, coin hoppers, and returned coin; and

21. Process exchanges with master coin cashiers, supported by documentation with signatures thereon, for the effective segregation of functions in the cashiers' cage.

(j) Master coin bank cashiers' functions shall include, but are not limited to, the following:

1. Receive currency, coin, slot tokens, prize tokens, gaming chips, gaming vouchers and coupons from slot cashiers in exchange for proper documentation;

2. Receive coin and slot tokens from the hard count room;

3. Provide slot cashiers with currency, coin, prize tokens, and slot tokens in exchange for proper documentation;

4. Issue, receive and reconcile imprest funds used by slot attendants, including an imprest change/pouch payout fund;

5. Exchange currency for coupons, currency, and Pouch Payout Slips from slot attendants;

6. Prepare the daily bank deposit of excess cash;

7. Prepare Jackpot Payout and Hopper Fill Slips;

8. Receive slot tokens and prize tokens from cage supervisors, general cashiers, main bank cashiers, and personnel assigned to a non-cage employee redemption site, and transmit slot tokens to general cashiers in exchanges supported by proper documentation;

9. Exchange currency, coin, slot tokens, gaming chips and coupons with the keno booth and simulcast counter in exchange for proper documentation;

10. Receive slugs from the hard count room and slot department and maintain the slugs in inventory until destroyed;

11. Prepare Cash Fills and Balance Receipts;

12. Issue and receive currency cassettes, currency cassette reject bins, coin hoppers, and returned coin with respect to the operation of automated jackpot payout machines;

13. Issue and receive currency cassettes, currency cassette reject bins, coin hoppers, returned coin, and bill validator boxes with respect to the operation of gaming voucher redemption machines; and

14. Perform exchanges with the main bank supported by proper documentation in accordance with approved internal controls.

(k) Coin vaults shall be under the control of the casino cashiers cage or an independent slot machine cage department. The storage of coin, prize tokens or slot tokens in, or the removal of coin, prize tokens or slot tokens from, any coin vaults shall be properly documented by the cashier, and the amount of coin, prize tokens and slot tokens in each coin vault shall be reconciled at the end of each gaming day.

(l) A chipperson shall commence his or her shift with an imprest inventory ("chipperson inventory") of gaming chips received from the chip bank and currency received from the main bank, in exchange for proper documentation. The chipperson inventory shall be placed and kept in a lockable cart known as a "chip cart." For a given shift, each chipperson shall have his or her own chip cart, and no other person shall operate from the chip cart of that chipperson. When not in use, all chip carts shall be stored in a segregated and secure area, the keys to which shall be maintained and controlled either by the accounting department or the security department. Each key shall be signed-in and signed-out. No casino licensee shall cause or permit coin, currency, coupons, gaming chips or slot tokens to be added to, or coin, currency or gaming chips to be removed from, the chip inventory during the gaming day except:

1. In an even exchange with a chipperson by a patron seated at a poker table while a game is in progress;

2. In order to make change for such a patron purchasing gaming chips; or

3. In receipt of a coupon from such a patron in exchange for gaming chips.

(m) The assets for which the slot cashiers are responsible shall be supplied from the main bank or master coin bank. Each slot cashier shall operate with an individual imprest inventory. Slot cashiers functions shall include, but are not limited to, the following:

1. The custody of the slot booth inventory comprising currency, coin, slot tokens, forms, documents, and records normally associated with the operation of the slot booth;

2. The exchange by patrons of coin for currency or slot tokens;

3. The exchange by patrons of currency for currency, coin or slot tokens;

4. The exchange by patrons of gaming chips, prize tokens or slot tokens for currency, slot tokens or coin;

5. The exchange by patrons of coupons for currency, coin or slot tokens;

6. The exchange by patrons of signed Slot Counter Checks for currency, coin or slot tokens, or any combination thereof;

7. The exchange by patrons of gaming vouchers for currency, slot tokens, or coins, and the exchange by authorized employees of gaming vouchers for cash;

8. The issuance of Hopper Fills;

9. The issuance of Payouts;

10. The issuance of coin or slot tokens to automated coupon redemption machines in exchange for proper documentation;

11. The issuance of cash or slot tokens to patrons upon the presentation of a recognized credit or debit;

12. The issuance, receipt and reconciliation of imprest funds used by slot attendants and changepersons in conformity with the functions set forth within this chapter and upon the preparation of appropriate documentation;

13. The receipt of currency and coupons from slot attendants in an even exchange for currency;

14. The receipt of coin, currency, coupons, slot tokens, prize tokens or gaming chips from changepersons in an even exchange for coin, currency or slot tokens;

15. The exchange of currency for coin and slot tokens, currency for currency, or coin and slot tokens for currency between slot cashiers upon the preparation of appropriate documentation; and

16. The exchange with the master coin bank of coin, currency, gaming vouchers, slot tokens, prize tokens, gaming chips, gaming plaques, coupons, issuance copies of Slot Counter Checks, and documentation upon the preparation of a Slot Booth Exchange Slip.

(n) The slot booth inventory may be used to supply:

1. Changepersons with an imprest inventory of coin, currency and slot tokens, provided that such inventory shall only be used to accept any combination of currency, coin, gaming chips, slot tokens, prize tokens or coupons presented by a patron in exchange for an equivalent amount of any combination of currency, coin or slot tokens. The slot booth inventory may also be used to provide a changeperson with coin, currency and slot tokens in exchange for

an equal amount of any combination of coin, currency, coupons, prize tokens, or gaming chips. If a change-person's inventory is obtained from a location other than a slot booth, the location and the procedures for the issuance and maintenance of the inventory shall be in accordance with the casino licensee's internal controls;

2. Automated coupon redemption machines with an imprest inventory of coin or slot tokens; and

3. Slot attendants and their supervisors with an imprest inventory of currency to be used in the exchange of currency and coupons presented by a patron or, in the casino licensee's discretion, with an imprest inventory of currency which shall not exceed \$5,000 to be used for pouch payouts and in the exchange of currency and coupons presented by a patron.

(o) Whenever a casino pari-mutuel cashier begins a shift, he or she shall commence with an amount of currency and coin to be known as the "simulcast inventory." No casino simulcasting facility shall cause or permit currency, coin, gaming chips, slot tokens or coupons to be added to, or removed from, such simulcast inventory during such shift except:

1. In collection of simulcast wagers;
2. In order to make change for a patron buying a pari-mutuel ticket;
3. In collection for the issuance of credit vouchers;
4. In payment of winning or properly cancelled or refunded pari-mutuel tickets;
5. In payment for credit vouchers; or
6. In exchanges with the cashiers' cage, a satellite cage or simulcast vault supported by proper documentation which documentation shall be sufficient for accounting reconciliation purposes.

(p) A "simulcast count sheet" shall be completed and signed by the vault cashier or simulcast shift supervisor, and the following information, at a minimum, shall be recorded thereon at the commencement of a shift:

1. The date, time and shift of preparation;
2. The denomination of currency and coin in the simulcast inventory issued to the casino pari-mutuel cashier;
3. The total amount of each denomination of currency and coin in the simulcast inventory issued to the casino pari-mutuel cashier;
4. The pari-mutuel window number to which the casino pari-mutuel cashier is assigned; and
5. The signature of the vault cashier or simulcast shift supervisor.

(q) A casino pari-mutuel cashier assigned to a pari-mutuel window shall count the simulcast inventory in the presence of the vault cashier or simulcast shift supervisor at the simulcast vault, and shall agree the count to the simulcast count sheet. The casino pari-mutuel cashier shall sign the count sheet attesting to the accuracy of the information recorded thereon. The simulcast inventory shall be placed in a cashier's drawer and transported directly to the appropriate pari-mutuel window by the casino pari-mutuel cashier.

(r) At the conclusion of a casino pari-mutuel cashier's shift, the cashier's drawer and its contents shall be transported directly to a designated area in the simulcast counter, where the casino pari-mutuel cashier shall count the contents of the drawer and record the following information, at a minimum, on the simulcast count sheet:

1. The date, time and shift of preparation;
2. The denomination of currency, coin, gaming chips, slot tokens and coupons in the drawer;
3. The total amount of each denomination of currency, coin, gaming chips, slot tokens and coupons in the drawer;
4. The total of any exchanges;
5. The total amount in the drawer; and
6. The signature of the casino pari-mutuel cashier.

(s) The vault cashier or simulcast shift supervisor shall compare the pari-mutuel window net for the shift as generated by the terminal and if it agrees with the simulcast count sheet total plus the simulcast inventory, shall agree the count to the simulcast count sheet and sign the simulcast count sheet attesting to the accuracy.

(t) If the pari-mutuel window net for the shift as generated by the RMC does not agree with the simulcast count sheet total plus the simulcast inventory, the vault cashier or simulcast shift supervisor shall record any overage or shortage. If the count does not agree, the casino pari-mutuel cashier and the vault cashier or simulcast shift supervisor shall attempt to determine the cause of the discrepancy in the count. If the discrepancy cannot be resolved by the casino pari-mutuel cashier and the vault cashier or simulcast shift supervisor, such discrepancy shall be reported in writing to the simulcast counter manager, or department supervisor in charge at such time.

13:69D-1.16 Drop boxes for table games and electronic table games; gaming table slot cash storage boxes

(a) A secure tamper-resistant container known as a "drop box" shall be attached to each gaming table and, as applicable, each electronic table game where cash and coupons are accepted by a dealer or a boxperson in a casino or casino simulcasting facility. Each electronic table game where currency and coupons are inserted into a bill validator shall

include a tamper-resistant container known as a “gaming table slot cash storage box.” A casino licensee may also utilize a bill validator to accept gaming vouchers and coupons at an electronic gaming table provided that the bill validator is connected to an approved slot monitoring system.

(b) Each drop box and gaming table slot cash storage box shall have:

1. A lock, the key to which shall be controlled by the accounting department, designed to secure the contents placed into the drop box;

2. A separate lock, designed to secure the drop box to the gaming table, the lock to which shall be different from the lock securing the contents of the drop box. The key utilized to unlock the drop boxes from the gaming tables shall be maintained and controlled by the security department. Access to the casino security department’s lock shall be limited to supervisors of that department and shall be controlled, at a minimum, by a sign-out and sign-in procedure described in the casino licensee’s security submission;

3. A slot opening through which currency, coins, coupons, forms, records, and documents can be inserted into the drop box;

4. A mechanical device that will automatically close and lock the slot opening upon removal of the drop box from the gaming table;

5. An indicator to differentiate drop boxes which are marked with an identical gaming table number; and

6. A permanent imprint or impression thereon, a number (“table number”), which shall be clearly visible through the CCTV system and corresponds to a permanent number on the gaming table.

(c) In addition to bearing a table number, each drop box and gaming table slot cash storage box may also be identified by a bar code label that is securely affixed thereto. Each bar code label affixed to a drop box shall be:

1. Encoded, at a minimum, with the gaming table number and game type of the gaming table to which drop box is attached; and

2. Prepared in accordance with a casino licensee’s internal controls which shall require, at a minimum, that the bar code be tested and verified to ensure that it corresponds to the drop box to which it is attached.

(d) Emergency drop boxes shall satisfy the requirements of (b)1 through 4 above and the word “emergency” shall be permanently imprinted or impressed thereon. When put into use, emergency drop boxes shall be temporarily marked with the number of the gaming table. The casino licensee shall notify the Division and the surveillance department contemporaneously with placing an emergency drop box into use.

13:69D-1.17 Table game drop boxes, transport to and from gaming tables; storage

(a) Each casino licensee shall file with the Division a schedule setting forth the specific times when drop boxes are to be removed from a gaming table or electronic table game to be counted and recorded. Drop boxes shall be removed, counted and recorded, at a minimum, once each gaming day, provided, however, a drop box need not be so removed if:

1. The drop box is from a table that was never opened for gaming on that gaming day; and

2. The casino licensee advises the security department and the count team of a change to the schedule to collect and count the drop boxes.

(b) All drop boxes including emergency drop boxes which are not actively in use shall be stored in the count room or other secure area outside the count room as approved by the Division. In addition, the drop boxes shall be stored in one or more enclosed storage trolleys or cabinets secured by a padlock, the key to which shall be maintained and controlled by the security department. Access to the padlock key shall be limited to security supervisors and shall be controlled, at a minimum, by a sign-out and sign-in procedure in accordance with a security submission approved by the Division.

(c) Each casino licensee shall maintain and make available to the Division, upon request, the name and credential number of all employees participating in the transport of the drop boxes.

(d) A casino security department member shall notify the surveillance department prior to the removal of a drop box from the count room or other secure area. The surveillance department shall make a continuous video recording, with the time and date thereon, of the entire drop box removal process.

(e) A casino security department member shall sign out the count room door key, padlock key and the key to remove the drop box from the gaming table, which are maintained and controlled by the casino security department. Access to these keys shall be limited to security supervisors and shall be controlled, at a minimum, by a sign-out and sign-in procedure described in the casino licensee’s security internal control submission as approved by the Division.

(f) The casino security department member shall remove the trolley(s) containing the empty boxes from the count room or other storage area and transport them to each gaming pit.

(g) The removal of drop boxes from a gaming table shall require, at a minimum, two casino security department members. One security member shall remain with the trolley. The second shall remove the empty drop boxes from the trolley, exchange each empty drop box with the drop box on the corresponding gaming table and place the drop box removed from the gaming table in the enclosed trolley.

(h) For each pit where drop boxes are exchanged, a casino games supervisor shall record on a drop box verification form, at a minimum, the following:

1. The gaming date;
2. The trolley number;
3. The pit number; and
4. The number of empty drop boxes on the trolley for that pit.

(i) The casino games supervisor in (h) above shall:

1. Sign the drop box verification form before the trolley leaves the pit attesting that the number of drop boxes being removed from the pit equals the number of drop boxes that have been loaded on the trolley, and that the security padlock on the trolley is locked prior to the trolley leaving the pit; and

2. Obtain the signature of a security department member on the drop box verification form attesting to the accuracy of such reconciliation and that the trolley has been secured with a locked padlock.

(j) If any unsecured currency is found in a pit, in the vicinity of a gaming table or during the exchange of drop boxes as described in (g) above, a casino games supervisor shall:

1. Notify surveillance to monitor the event;
2. Display the unsecured currency on a gaming table in view of the CCTV system; and
3. Deposit the unsecured currency in the drop box attached to the table.

(k) All drop boxes removed from gaming tables and the drop box verification form shall be transported in the locked trollies directly to and secured in the count room by at least one casino security department member. The security department member shall verify that the total number of drop boxes in each trolley equals the number of drop boxes recorded on its corresponding drop box verification form. Any discrepancies between the number of drop boxes recorded for each pit and the number of drop boxes in the trolley after the collection of all scheduled pits shall be explained and documented on the drop box verification form, a copy of which shall be provided to the Division.

(l) A full or inoperable drop box that must be replaced outside of the table game drop schedule shall be replaced with an empty emergency drop box. The use of a trolley shall not be required when a drop box is replaced by an emergency drop box. The drop box shall be removed and transported directly to and secured in the count room by at least one casino security department member and one casino games supervisor as follows:

1. A casino security department member shall notify the surveillance department which shall monitor and record the transaction. If more than one drop box is to be removed, such notification shall include the order in which the boxes will be removed and replaced;

2. The security department member shall complete a three-part emergency box form documenting the replacement of the drop box. The form shall include at a minimum:

- i. The date and time;
- ii. The pit and table number;
- iii. The reason for the removal; and
- iv. The signatures of the security department member and casino games supervisor participating in the process;

3. The casino security department member shall sign out the count room key, emergency box cabinet or padlock key and the key to remove the drop box from the gaming table. The keys are maintained and controlled by the casino security department. Access to these keys shall be limited to casino security supervisors and shall be controlled, at a minimum, by a sign-out and sign-in procedure described in the casino licensee's security internal control submission approved by the Division;

4. The casino security department member and a casino games supervisor shall obtain the emergency box from the count room, affix the original emergency drop box form to the emergency box and transport the box with the duplicate and triplicate emergency drop box form to the appropriate gaming pit;

5. The casino security department member shall remove the full or inoperable drop box from the table game and replace it with the empty emergency drop box in the presence of the casino supervisor. A member of the table games department shall deposit the duplicate into the emergency drop box after the box is attached to the table;

6. A security department member shall place the triplicate in a locked accounting box and deliver a photocopy within 24 hours to the Division's on-site office;

7. The drop box removed from the table game shall be transported by the casino security department member and casino supervisor to the count room or another secured area approved by the Division. Thereafter, the drop box shall be secured in an emergency drop box cabinet or trolley;

8. For each full or inoperable drop box exchanged, the casino security department member or casino supervisor shall record on an emergency drop box log, to be maintained with the emergency drop box cabinet or trolley, the following:

- i. Date and time the drop box was secured in the cabinet or trolley;
- ii. Drop box pit and table number; and
- iii. Signatures of the casino security department member and casino games supervisor participating in the emergency drop box process; and

9. The keys shall be returned and signed in by a casino security department supervisor.

(m) Whenever a gaming table is to be moved, the casino licensee shall remove and secure the drop box in the count room in accordance the emergency drop box procedures in (l) above except that the drop box shall not be replaced with an emergency drop box and the emergency drop box form shall not be completed.

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

13:69D-1.18 Procedure for accepting cash and coupons at gaming tables

(a) Whenever cash is presented by a patron at a gaming table in exchange for gaming chips or plaques:

1. The cash shall be spread on the top of the gaming table by the dealer or boxperson accepting it in full view of the patron who presented it and the casino supervisor assigned to such gaming table;

2. The amount of the cash shall be verbalized by the dealer or boxperson accepting it in a tone of voice to be heard by the patron who presented it and the casino supervisor assigned to such gaming table; and

3. 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 dealer or boxperson into the drop box attached to the gaming table.

(b) A coupon authorized pursuant to this section may be either exchanged for gaming chips or plaques ("chip coupon") or accepted as a wager ("wager coupon") only at a gaming table. A dealer or boxperson shall verify that the coupon has not expired or is otherwise void on its face. A casino licensee may accept any coupon issued by a New Jersey affiliate of the issuing casino licensee in accordance with this section.

(c) Whenever a chip coupon is presented by a patron at a gaming table in exchange for gaming chips or plaques:

1. The chip coupon shall be placed on the top of the gaming table by the dealer or boxperson accepting it in full view of the patron who presented it and the casino supervisor assigned to such gaming table;

2. The amount of the chip coupon shall be verbalized by the dealer or boxperson accepting it in a tone of voice to

be heard by the patron who presented it and the casino supervisor assigned to such gaming table; and

3. Immediately after an equivalent amount of gaming chips or plaques has been given to the patron, the chip coupon shall be taken from the top of the gaming table and placed by the dealer or boxperson into the drop box attached to the gaming table.

(d) Whenever a chip coupon is presented by a patron at a gaming table in exchange for a gaming chip to be used for a progressive payout wager, the dealer shall comply with the procedures required in (c)1 and 2 above. The dealer shall place a chip from the table inventory equal in value to the coupon into the progressive wager acceptor device. Immediately after placing the chip in the progressive wager acceptor device, the dealer shall place the chip coupon in the drop box.

(e) A wager coupon (for example, match play coupon or direct bet coupon) shall only be accepted at a gaming table in which patrons wager against the house.

1. The coupon shall be positioned as follows:

i. For all games other than craps or roulette, in the patron's betting area;

ii. For craps, only on the Pass or Don't Pass Line; or

iii. For roulette, only in the boxes marked "Black," "Red," "Odd," "Even," "1-18," "19-36," "1st 12," "2nd 12," or "3rd 12";

2. Only one wager coupon may be used per betting position for each round of play;

3. If the wager wins, it shall be paid in accordance with the terms and conditions of the coupon and the applicable rules of the game; and

4. Whether the wager wins or loses, the coupon shall be deposited by the dealer or boxperson into the drop box attached to the gaming table at the time the winning wager is paid or the losing wager is collected.

(f) For a match play coupon, the coupon shall only be accepted if accompanied by the proper amount of gaming chips required by the coupon. The chips shall be placed on the coupon in such a way that the type and value of the coupon shall be visible at all times. If the chips wagered by the patron are greater in value than the stated value of the match play coupon, the dealer shall exchange the patron's chips for other denominations from the table inventory in order to match the value of the wager coupon.

(g) For a direct bet coupon, a patron may elect to increase the amount of his or her wager above the amount stated on the coupon by simultaneously wagering additional gaming chips in addition to the coupon. The chips shall be placed on a corner of the coupon so that the type and value of the coupon remains visible at all times.

(h) All coupons accepted pursuant to this section shall be cancelled either:

1. By the dealer or boxperson upon acceptance; or
2. By a count team member pursuant to N.J.A.C. 13:69D-1.33.

13:69D-1.18A Presentation of recognized credit card or debit card in exchange for gaming chips or plaques

(a) A casino licensee may, in accordance with the provisions of this section, provide gaming chips or plaques to a patron at a gaming table in exchange for a valid charge or cash advance in the amount of gaming chips or plaques provided to the patron against a recognized credit card account or recognized debit card account maintained by the patron, thereby establishing a valid and enforceable debt owed by the patron. Each such exchange shall be known, respectively, as a "credit card chip transaction" or a "debit card chip transaction." Each casino licensee shall display in a conspicuous manner in its casino and, if applicable, casino simulcasting facility the name or registered credit or debit card logo of each recognized credit card or recognized debit card that may be accepted by the casino licensee as part of a credit or debit card chip transaction.

(b) Each credit or debit card chip transaction shall be initiated by a patron presenting a recognized credit card or recognized debit card at a gaming table and requesting the purchase of gaming chips or plaques from the dealer or boxperson. The dealer or boxperson shall notify the casino clerk of the request and present the recognized credit or debit card to the casino clerk for processing.

(c) The casino clerk shall perform the procedures and prepare the documents or computer records that are required by the internal controls of the casino licensee to evidence a credit or debit card chip transaction. At a minimum, these procedures and documents or computer records shall enable a casino licensee to:

1. Create a record of the removal of gaming chips or plaques from the table inventory by requiring the deposit in the drop box of a document that identifies the value of the gaming chips or plaques being exchanged and the reason for their exchange;
2. Maintain an accounting log of each credit or debit card chip transaction by gaming table and by shift;
3. Establish the identity of its employees who participate in the transaction;
4. Provide a receipt to the patron indicating the amount being charged against the patron's recognized credit or debit card account; and
5. Obtain a valid exemplar of the signature of the patron presenting the recognized credit or debit card.

(d) Prior to the issuance of gaming chips or plaques to the patron by the dealer or boxperson, the casino clerk shall:

1. Verify the validity of the patron's recognized credit or debit card by:
 - i. For a credit card chip transaction, contacting, either directly or through the use of a registered electronic funds transfer company, the issuer of the recognized credit card;
 - ii. For a debit card chip transaction, contacting, either directly the issuer of the recognized debit card or through the use of a registered debit card verification agency which either:
 - (1) Performs the validation directly based on information supplied to it by the financial institution where the patron maintains the account that is being accessed with the debit card; or
 - (2) Relays the verification request to the financial institution where the patron maintains the account being accessed with the debit card, which financial institution then validates the card based on its own records;
2. Obtain, using the same methods identified in (d)1 above, the approval of the issuer of the recognized credit or debit card for a charge or cash advance against the account of the patron in an amount that is equal to the value of the gaming chips or plaques requested by the patron;
3. Examine the recognized credit or debit card to ensure that a signature appears on the card in the space provided for the signature of the authorized user; and
4. Confirm the identity of the presenting patron as the authorized user of the recognized credit or debit card by:
 - i. Performing any identification procedures that the issuer of the recognized credit or debit card or, if applicable, the registered electronic funds transfer company or registered debit card verification agency, requires a merchant to follow upon presentation of the card by the cardholder; or
 - ii. If the issuer of the recognized credit or debit card or, if applicable, the registered electronic funds transfer company or debit card verification agency does not require a merchant to perform any identification procedures upon presentation of the card by a cardholder, either:
 - (1) Comparing the signature on the credit or debit card with the signature affixed by the patron on at least one of the documents used by the casino licensee to evidence the credit or debit card chip transaction; or
 - (2) Obtaining the written and signed attestation of a casino supervisor as to the identity of the patron on a form on which the casino supervisor's name and license number is recorded.

(e) Each casino licensee that uses a registered electronic funds transfer company to comply with the requirements of (d)1 and 2 above may, in lieu of establishing a direct charge or cash advance against the credit card account of the patron, permit the registered electronic funds transfer company to establish such direct charge or cash advance and accept the check or draft of the registered electronic funds transfer company as being the source of payment for the gaming chips or plaques to be exchanged with the patron. Any check or draft accepted by a casino licensee from a registered electronic funds transfer company pursuant to this subsection shall be:

1. Processed by the casino licensee in accordance with the requirements of (d) above;
2. Drawn incident to, and as a direct result of, a patron requesting a charge or cash advance against his or her recognized credit card account in order to obtain gaming chips or plaques as part of a credit card chip transaction;
3. Made payable to the casino licensee or to the patron requesting the transaction and dated with the date of the transaction; and
4. Printed on a machine that is connected telephonically to the registered electronic funds transfer company and located, at the option of the casino licensee, in the pit where the credit card is presented or in the cashiers' cage; provided that, for checks printed in the cashiers' cage, the casino licensee shall transport the check or draft from the cashiers' cage to the appropriate pit by a secure method as described in its internal controls.

(f) After the casino clerk completes all documents or computer records required for the processing of the credit or debit card chip transaction and obtains the endorsement, if required, or signature of the patron presenting the recognized credit or debit card, the casino clerk shall deliver the document to be deposited into the drop box to the dealer or boxperson, who shall process the document as if it were cash.

(g) Unless the procedures of the issuer of the recognized credit or debit card or, as applicable, the registered electronic funds transfer company or registered debit card verification agency, require the confiscation of the recognized credit or debit card presented by the patron, the casino clerk shall return the recognized credit or debit card to the patron at the conclusion of the credit or debit card chip transaction.

(h) Each casino licensee that accepts a recognized credit or debit card in a credit or debit card chip transaction shall indicate in its internal controls the method by which it will notify a patron of the fees, if any, that the casino licensee or, as applicable, registered electronic funds transfer company or registered debit card verification agency, will charge the patron for processing a credit or debit card chip transaction.

(i) Any credit or debit card presented by a patron as part of a credit or debit card chip transaction that has not been

signed in the space provided for the signature of the authorized user prior to its presentation at the table (an "unsigned card") or that does not require and has no space for the authorized user to sign the card, shall not qualify as a recognized credit or debit card for purposes of this section; provided, however, that an unsigned card that qualifies as a recognized credit or debit card but for the absence of the signature of the authorized user may be accepted in a credit or debit card chip transaction if:

1. The issuer of the credit card or debit card and, if applicable, the registered electronic funds transfer company or registered debit card verification agency, permits any merchant to which the card is presented to accept the card without the authorized user signing the card before it is presented, and the casino licensee follows the procedures established by the issuer of the recognized credit or debit card and, if applicable, the registered electronic funds transfer company or registered debit card verification agency, for accepting the credit or debit card in such circumstances; and
2. Either of the following two conditions is satisfied:
 - i. The casino licensee performs additional steps to verify, in accordance with its internal controls, that the patron presenting the unsigned card is the authorized user of the card, which steps shall be recorded in a log to be maintained by the casino licensee; or
 - ii. The unsigned card is designed to and does include a clear photograph of the face of the authorized user as a permanent part of the card and the casino licensee reasonably concludes that the presenting patron is the person whose photograph is on the card.

13:69D-1.18B Procedure for buying in and cashing out of an electronic table game which utilizes electronic chips for wagering

(a) A patron shall buy in at an electronic gaming table which uses electronic chips for wagering by any of the following:

1. Presenting cash, gaming chips or plaques or a coupon to a dealer or boxperson;
2. Inserting cash into a bill acceptor;
3. Inserting coupons enrolled in the gaming voucher system or gaming vouchers into a bill acceptor, provided the bill acceptor is connected to an approved gaming voucher system;
4. Downloading patron deposit funds from an account based wagering system; and
5. Downloading promotional credits.

(b) The cash, gaming chips or plaques or coupon presented to the dealer or boxperson shall be spread on the top of the gaming table by the dealer or boxperson accepting it in full

view of the patron who presented it and the casino supervisor assigned to such gaming table provided that the Division may limit the quantity of gaming chips that may be presented in any single buy-in based upon the size of the approved area. The dealer or boxperson shall:

1. Verbalize the amount of the cash, gaming chips or coupon accepted in a tone of voice to be heard by the patron who presented it and the casino supervisor assigned to such gaming table;
2. Credit an equivalent amount of funds to the game account of the patron, registered on the electronic fund display and acknowledged by the patron; and
3. Place any gaming chips or plaques into the table inventory container and any cash or coupons into the drop box attached to the gaming table.

(c) The items accepted in accordance with (a)2 through 5 above shall be credited in an equivalent amount of funds to the game account of the patron, registered on the electronic fund display and acknowledged by the patron, as applicable.

(d) The patron may cash out the balance in his or her game account by:

1. Requesting the dealer or boxperson to issue an amount of chips and/or coins from the table inventory, after which the dealer or boxperson shall zero out the amount on the electronic fund display of the patron. The amount of the chips and/or coin shall be verbalized by the dealer or boxperson in a tone of voice to be heard by the patron and the casino supervisor assigned to such gaming table;
2. Generating a gaming voucher or requesting the dealer to generate a gaming voucher after which the dealer or boxperson shall zero out the amount on the electronic fund display of the patron, if not automatically zeroed out by the system; or
3. Initiating a transfer of the funds being cashed out to the patron's deposit account.

13:69D-1.18C Presentation of recognized credit or debit card in exchange for a cash access transaction

(a) A casino licensee or a registered electronic funds transfer company ("transfer company") may provide cash to a patron (cardholder) at a casino cage window or transfer company booth in exchange for a charge to a valid credit or debit card ("card").

(b) Each card cash access transaction shall be initiated by a cardholder at a:

1. Transfer company automated cash access terminal;
2. Casino cashier window; or
3. Transfer company booth.

(c) A transfer company's automated cash access terminal shall at a minimum:

1. Provide instructions to the cardholder on how to initiate a cash access transaction;
2. Receive from the issuer of the card approval or rejection of a cash access transaction; and
3. If the transaction is approved, instruct the cardholder to proceed to either a casino cage or a transfer company booth to complete the transaction.

(d) For a transaction initiated by the patron at a casino cashier window or a transfer company booth upon presentation of a card to a cage cashier or transfer company representative, as applicable, the cashier or representative shall:

1. Determine the validity of the card as required by the card issuer; and
2. Print and complete a cash access document in accordance with (e) through (g) below.

(e) Whenever a transaction is approved and the cardholder elects to proceed with the transaction, the cage cashier or transfer company booth representative shall prepare a three-part cash access document. The cash access document shall include, at a minimum:

1. The date and time of the transaction;
2. The cardholder name;
3. The amount to be paid to the patron;
4. The amount of any fee associated with the transaction;
5. The initials of the patron acknowledging the fees;
6. The signature of the cardholder;
7. The initials of the cage cashier or transfer company representative completing the transaction; and
8. Information required by the card issuer, if applicable.

(f) The three parts of the cash access document shall consist of a:

1. Negotiable draft;
2. Patron receipt; and
3. Cage cashier or transfer company booth representative receipt.

(g) A cage cashier or transfer company representative shall terminate the cash access transaction if:

1. The card corresponding to the cash access document has expired;

2. The cardholder is unable to provide a government issued identification credential that includes a photo of the cardholder and signature facsimile;

3. The physical appearance of the individual presenting the identification does not resemble the photograph appearing on the identification;

4. The cardholder is under the legal age to gamble;

5. The cardholder and card cannot be verified as required by the issuer's procedures;

6. The zip code associated with the billing address for the card, as presented by the cardholder, is not confirmed by the card organization's address verification system;

7. The signature on the cash access document required by (e)6 above does not conform to the signature on the identification credential; or

8. The cardholder is on the Division's Exclusion List or the Division's Self-Exclusion List, or the casino licensee determines that the cardholder is otherwise not permitted to proceed with a cash access transaction.

(h) For all cash access transactions in excess of \$2,000, a still photographic facial image of the cardholder shall be captured and marked in a way that allows it to be associated with the cardholder's cash access transaction.

(i) To complete the cash access transaction, the cage cashier or transfer company representative shall:

1. Print a cash access document in the amount of the funds to be disbursed to the cardholder;

2. Record a description of the identification credential presented by the cardholder, including any credential number (for example, driver's license number, passport number), expiration date, and jurisdiction of issuance;

3. Obtain the signature of the patron on the cash access document;

4. Compare the signature on the cash access document to the signature on the cardholder's identification credential;

5. Obtain the thumb print of the cardholder on a designated area of the cash access document;

6. Initial the cash access document as evidence of the completed verification process; and

7. Exchange the draft and cage cashier or transfer company booth representative receipt for an equivalent amount of funds.

(j) The facial image required in (h) above and the cage cashier or transfer company booth representative receipt shall be retained by the casino licensee or transfer company, as applicable, for a period of two years.

(k) A casino licensee or transfer company representative shall immediately report any suspicious or fraudulent cash access transaction activity to the Division.

New Rule, R.2014 d.010, effective January 6, 2014.

See: 45 N.J.R. 840(a), 46 N.J.R. 95(a).

13:69D-1.19 Acceptance of tips or gratuities from patrons

(a) No casino key employee or any other casino employee who serves in a supervisory position shall solicit or accept, and no other casino employee shall solicit, any tip or gratuity from any player or patron of the casino or casino simulcasting facility where he or she is employed.

(b) Any tips and gratuities given to dealers in the casino and casino simulcasting facility, other than those permitted electronically in (h) below, shall be:

1. Immediately deposited in a transparent locked box reserved for that purpose, unless the table is equipped with the following:

i. A transparent tube attached to the locked box, in which a maximum of 25 chips can be vertically stacked; or

ii. A locked box, the design of which is approved by the division, which has a chip conversion area on top of the box in which a maximum of 25 chips can be placed;

2. Accounted for; and

3. Except for the game of poker, placed in a common pool for distribution pro-rata among all dealers in accordance with (g) below.

(c) If a casino elects to use the alternatives in (b)1i or ii above, the chips placed in the tube or chip conversion area shall only be of a \$1.00 denomination and visible to the CCTV system. The exchange of chips in the tube or chip conversion area from the chip reserve compartment, may be authorized and shall be observed by a casino supervisor. Such exchanges shall only be done in five dollar increments. The dealer shall count and place the one dollar chips in the chip reserve compartment and then immediately deposit the equivalent value chip(s) in the locked tip box. When a table closes, any chips remaining in the tube or the chip conversion area on the lock box shall be immediately deposited in the locked box;

(d) If non-value chips are received at a roulette or pokette table, the marker button indicating their specific value shall not be removed until after a dealer, in the presence of a casino supervisor, has expeditiously converted them into value chips which shall then be immediately deposited in a transparent locked box reserved for that purpose;

(e) A casino licensee which offers the game of poker may either:

1. Establish a separate common pool for tips and gratuities received by its poker dealers;

2. Permit each poker dealer to retain his or her own tips and gratuities, in which case the tips and gratuities received by each poker dealer shall be deposited, in accordance with procedures set forth in (f) below, in a transparent locked box assigned to the particular dealer, which box shall be moved from table to table with the dealer; or

3. Designate a percentage of the prize pool or other such amounts as designated in its poker tournament submission to be withheld for distribution to the tournament dealers in accordance with (g) below.

(f) Upon receipt from a patron of a tip or gratuity, a dealer shall extend his or her arm in an overt motion, and deposit such tip or gratuity in the locked box, tube or container area reserved for such purpose. In addition, a poker dealer who is permitted to retain his or her own tips and gratuities shall verbally notify a supervisor prior to depositing any tip or gratuity with a value in excess of five dollars.

(g) Tips and gratuities placed in a common pool shall be distributed pro-rata among all the dealers in the pool based upon standards established by the casino licensee.

(h) A tip or gratuity may be provided electronically to a dealer upon initiation and authorization by a patron. A report listing all electronic tips shall be available from the system where the transaction occurred. The casino licensee shall have internal controls for the distribution of electronic tips or gratuities in accordance with this subsection.

13:69D-1.20 Table inventory; table inventory container; chip reserve compartment

(a) Whenever a gaming table in a casino or casino simulcasting facility is opened for gaming, operations shall commence with an amount of gaming chips, coins and plaques to be known as the "table inventory." No casino licensee shall cause or permit gaming chips, coins or plaques to be added to, or removed from, such table inventory during the gaming day except:

1. In exchange for cash, coupons, issuance copies of Counter Checks, original pit redemption forms or documents prepared to evidence a credit or debit card chip transaction;

2. In payment of winning wagers and collection of losing wagers made at such gaming table;

3. In payment of the funds remaining in the game account of a patron who has completed play at an electronic gaming table;

4. In exchange for gaming chips or plaques received from a patron having an equal aggregate face value;

5. In conformity with the Fill and Credit procedures;

6. Coin used for the purpose of:

i. Marking vigorish;

ii. Placing an ante wager in an amount less than \$1.00 and in denominations of \$.25 or \$.50 in a poker game; and

iii. Paying a hand fee in blackjack;

7. In conformity with N.J.A.C. 13:69F-14.14, the rake collected from patrons playing the game of poker;

8. In conformity with a table inventory return device, utilized in authorized table games, the gaming chips wagered on the progressive payout;

9. In conformity with N.J.A.C. 13:69F-18.7, 18.8, and 18.9, gaming chips placed on or in the wagering devices utilized for the optional bonus wager in the game of let it ride poker pursuant to N.J.A.C. 13:69E-1.13H(e);

10. In redemption of a Counter Check;

11. In exchange for value gaming chips received as tips by the dealer for chips having an equal aggregate face value;

12. In exchange for value gaming chips collected for poker bad beat jackpots for chips having an equal aggregate face value; and

13. The collection of a table game hand fee.

(b) The table inventory at each gaming table other than a craps or roulette table shall be kept in a table inventory container which shall hold all the chips, coins and plaques in a single layer of horizontal stacks, separated by type or denomination. Stacks of more than 20 chips shall be divided into groups of 20 each group separated by a clear disk.

1. A casino licensee may designate no more than 50 percent of the surface area of a table inventory container as a separate "chip reserve compartment," which shall hold the chips in stacks separated by type or denomination and, stacks of more than 20 chips shall be divided into groups of 20, each group separated by a clear disk.

2. Unless chips are being placed into or removed from the chip reserve compartment, the chip reserve compartment shall be covered at all times by a transparent cover while the table is open for gaming activity.

3. Chips shall not be placed into or removed from the chip reserve compartment unless:

i. Pursuant to a Fill or a Credit;

ii. A stack of 20 chips is moved directly from the table inventory container to the chip reserve compartment;

iii. A stack of 20 chips is moved directly to the open portion of the table inventory container from the reserve compartment;

- iv. The gaming table is being closed; or
 - v. The chips are being counted in accordance with (b)5 below.
4. Before any chips are placed into or removed from the chip reserve compartment, the dealer shall provide advance verbal notice to a casino supervisor and shall verify the denomination or type of chips and count them.
5. At least once during each gaming day and in the presence of a casino supervisor, all chips in a chip reserve

compartment shall be removed, verified as to denomination or type and counted; thereafter, the chips shall immediately be returned to the chip reserve compartment.

(c) The table inventory at each craps or roulette table shall be maintained on the surface of the table layout, in a location safeguarded and readily accessible by the boxperson or dealer, whenever the table is open for gaming activity. The table inventory shall be maintained in vertical stacks of 20 chips separated by type and denomination.

(d) Whenever a gaming table is not open for gaming activity, the table inventory shall be stored and secured as follows:

1. For any gaming table other than craps or roulette, in the table inventory container with a Table Inventory Slip, by locking a clear cover on the container which shall be conspicuously marked on the outside with the game and the gaming table number to which it corresponds. The marking shall be discernable to the CCTV system. The information on the Table Inventory Slip shall be visible from the outside of the container. All table inventory containers shall be stored either in the cashiers' cage or secured to the gaming table, provided that there is adequate security; and

2. For a craps or roulette table, under a locked clear cover on a section of the table. The information on the Table Inventory Slip shall be visible from the outside of the locked cover.

(e) The keys to the locked table inventory containers or locked craps or roulette table inventory storage areas shall be maintained and controlled by the casino games department in a secure place and shall at no time be made accessible to any cashiers' cage or security personnel.

(f) Whenever the table inventory container is removed from or returned to the table the surveillance department shall be notified.

1. Upon removal, if the contents of the table inventory container have not been credited, the table inventory container shall be transported by a member of the security department and secured in the casino cage. If the contents of the table inventory container have been credited, the table inventory container may be removed after the Opener has been placed by a casino supervisor in the drop box attached to the table.

2. Upon return from the cage, the table inventory container shall be transported by a member of the security department and secured to the table.

13:69D-1.21 Procedures for counting table inventory

(a) Whenever the table inventory is required to be counted pursuant to this subsection, a Table Inventory Slip shall be prepared. 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:

1. The date and identification of the shift ended;
2. The game and table number;
3. The total value of each denomination of gaming chips, coins and/or plaques remaining at the gaming table; and

4. The total value of all denominations of gaming chips, coins and/or plaques remaining at the gaming table.

(b) Immediately prior to opening a gaming table for gaming, the casino supervisor assigned to such table shall unlock the table inventory.

(c) The dealer or boxperson assigned to the gaming table shall count the contents of the table inventory in the presence of the casino supervisor assigned to such table and shall agree the count to the Opener.

(d) The dealer or boxperson who counted the table inventory and the casino supervisor who observed the count shall sign the Opener attesting to the accuracy of the information recorded on the Opener.

(e) 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 verbally reported to the casino manager, assistant casino manager, or table games shift manager in charge at such time and the security and surveillance departments. For any discrepancy greater than \$5.00, security or surveillance personnel shall promptly prepare and sign a report. For any discrepancy of \$100.00 or more, a copy of the report shall be provided to the Division.

(f) After the count of the table inventory and the signing of the Opener the slip shall be immediately deposited in the drop box attached to the gaming table by the dealer or boxperson.

(g) Whenever gaming tables remain open for gaming activity during the drop box collection:

1. The table inventory remaining at the gaming tables shall be counted by the dealer or boxperson assigned to the gaming table at the time of the drop box collection;

2. A casino supervisor shall observe and record the count on a Table Inventory Slip;

3. The dealer or boxperson who counted the table inventory and the casino supervisor who observed the count shall sign the Table Inventory Slip; and

4. The Closer shall be deposited in the drop box that is attached to the gaming table immediately prior to the drop box collection and the Opener shall be deposited in the drop box that is attached to the gaming table immediately following the drop box collection.

(h) Whenever gaming activity at a gaming table is concluded:

1. The table inventory remaining at the gaming table shall be counted by the dealer or boxperson assigned to the gaming table;

2. The count of table inventory shall be observed by and recorded on Table Inventory Slip by the casino supervisor assigned to the gaming table;

3. The dealer or boxperson who counted the table inventory and the casino supervisor who observed the count shall sign the Table Inventory Slip;

4. Upon meeting the signature requirements described above, the Closer shall be deposited in the drop box attached to the gaming table immediately prior to the closing of the table; and

5. The Opener and table inventory remaining at the table shall be placed in the table inventory container for any game other than craps or roulette, after which the container shall be locked and either transported directly to the cashiers' cage by a security department member or secured to the gaming table provided that there is adequate security. For craps and roulette, if the table inventory remains at the table the Opener shall be secured with the table inventory under the locked clear cover required by N.J.A.C. 13:69D-1.20.

13:69D-1.22 Procedure for distributing gaming chips, coins and/or plaques to a gaming table

(a) Whenever gaming chips, coins and/or plaques, are to be distributed by a chip bank cashier to a gaming table via a Fill Slip ("Fill"), a computer or manual Request for Fill ("Request") shall be prepared by a casino supervisor, or a casino clerk at the direction of a casino supervisor. The Request shall include, at a minimum:

1. The date and time;
2. The game and table number;
3. The denomination and total amount of each denomination of gaming chips, coins and/or plaques requested; and
4. The signature of the casino supervisor.

(b) If a Request is computer prepared, the information required in (a) above shall be entered into the computer system and simultaneously transmitted to the chip bank where a Fill Slip shall be automatically printed. If it is necessary to void a Fill Slip prior to transporting the Fill from the chip bank (for example, no longer needed or data input error), it shall be voided by the chip bank cashier, who shall mark the Fill Slip void, record the reason for the void and sign the original and all copies.

(c) If the computer system is not operational and a Request is manually prepared, the information required in (a) above shall be recorded on a two-part form. The original Request shall be transported directly to the cashiers' cage for the preparation of a Fill and shall be maintained by the chip bank cashier until completion of the transaction. The duplicate Request shall be placed by the dealer or boxperson in view of the CCTV system on the gaming table to which the gaming

chips, coins and/or plaques are to be delivered. The duplicate Request shall not be removed until the Fill is received at the table, at which time the Request shall be compared to the Fill.

(d) A Fill Slip shall be at a minimum, a sequentially numbered three-part form and each series shall be accounted for by casino accounting department employees with no incompatible functions. A Fill Slip shall include at a minimum, the following:

1. The date and time of preparation;
2. The game and table number;
3. The denomination and total amount of each denomination of gaming chips, coins and/or plaques being distributed;
4. The total amount of all chips, coins and/or plaques being distributed;
5. The signature of the preparer (triplicate in manual mode or stored data);
6. The signature of the chip bank cashier (original, duplicate);
7. The signature of the security department member (original and duplicate);
8. The signature of the dealer or boxperson (original and duplicate); and
9. The signature of the casino supervisor (original and duplicate).

(e) If computer generated, Fill Slips shall be printed at the chip bank in response to a computerized Request. The Fill Slip shall consist of an original, duplicate and triplicate, and all information thereon shall be maintained in stored data in machine-readable form. The data shall not be susceptible to change or removal after the preparation of the Fill.

(f) If manually prepared, Fill Slips shall be either:

1. Inserted in a locked dispenser that permits an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser that discharges the original and duplicate and maintains the triplicate in a continuous, unbroken form; or
2. Attached in a manner that permits each form to be written on simultaneously and allows for the removal of the original and the duplicate and maintains the triplicate in the book.

(g) The chip bank cashier shall place the Fill on the chip bank counter in view of the CCTV system and summon a security department member.

(h) The Fill, and the Request if manually prepared, shall be presented by the chip bank cashier to a security department member who shall agree the count of the gaming chips, coin and/or plaques to the Fill Slip and, if applicable, the Request.

Upon agreement, the chip bank cashier and the security department member shall sign the Fill Slip and, if applicable, the Request. The triplicate Fill Slip and if applicable, the Request, shall be maintained at the chip bank and the original and duplicate Fill Slip shall be placed in a clear container with the gaming chips, coins and/or plaques before transporting the Fill to the gaming table.

(i) The security department member shall deliver the Fill to the gaming table. The dealer or boxperson shall count the chips, coins and/or plaques and compare the count to the original and duplicate Fill Slip in the presence of the casino supervisor. In addition, if the Request and Fill Slip were manually prepared, the dealer or boxperson shall agree the Fill to the duplicate Request that was maintained in view of the CCTV system on the gaming table. If no discrepancy exists, the dealer or boxperson and casino supervisor shall sign the Fill Slip and the security department member shall:

1. Observe the dealer or boxperson place the chips, coins and/or plaques in the table inventory;
2. Observe the dealer or boxperson deposit the duplicate Fill Slip, and the Request if manually prepared, in the drop box attached to the gaming table; and
3. Obtain the original Fill Slip from the dealer or boxperson.

i. If the Fill Slip is computer prepared, it shall be delivered to a casino clerk or casino supervisor who shall confirm through the computer that the Fill has been accepted at the gaming table. The confirmation shall automatically cause an acknowledgement to be printed at the chip bank. A chip bank cashier shall compare the acknowledgement to the triplicate Fill Slip to confirm receipt of the Fill at the gaming table. The original Fill Slip shall be maintained by the casino clerk.

ii. If the acknowledgement does not print, or if the Fill Slip is manually prepared, the original Fill Slip shall be transported to the chip bank and serve as the acknowledgement. A chip bank cashier shall compare the acknowledgement to the triplicate Fill Slip to confirm receipt of the Fill at the gaming table.

(j) If a discrepancy exists between the chips, coins and/or plaques and the Fill Slip and, if applicable, the Request, a casino supervisor shall notify the surveillance department. The casino supervisor shall either:

1. Advise the chip bank that the Fill is being returned to the chip bank and return the Fill to the security department member. The security department member shall transport the Fill to the chip bank for correction. Once corrected by a chip bank cashier, the Fill shall be processed in accordance with this section; or
2. Accept the Fill, record the reason for the discrepancy on the Fill Slip and prepare a two-part error notification form which shall include, at a minimum:

- i. The date and time;
- ii. The game and table number;
- iii. A description of the error (for example, acceptance at an incorrect table or an incorrect denomination or total amount); and
- iv. The signature of the casino supervisor.

(k) If a discrepancy on the Fill is detected subsequent to the completion of the transaction, a cage or casino supervisor shall notify the surveillance department which shall investigate the discrepancy. If the supervisor and the surveillance department agree that an error occurred in processing the transaction, the casino supervisor shall prepare the error notification form in accordance with (j) above.

(l) The form in (j) above shall be distributed as follows:

1. The original shall be placed in the drop box or forwarded to the casino accounting department if the discrepancy is detected subsequent to the end of gaming day; and
2. The duplicate shall be transported directly to the cashier's cage to be maintained and accounted for by the chip bank cashier.

(m) A casino accounting department employee with no incompatible functions shall obtain all Fill Slips and, as applicable, and error notification forms, from the chip bank cashiers and casino clerks on a daily basis for reconciliation to stored data and the forms removed from the table game drop boxes.

13:69D-1.23 Procedure for removing gaming chips, coins and/or plaques from a gaming table

(a) Whenever gaming chips, coins and/or plaques are to be removed from a gaming table via a Credit Slip ("Credit"), a computer or manual Request for Credit ("Request") shall be prepared by a casino supervisor, or a casino clerk at the direction of a casino supervisor. The Request shall include, at a minimum:

1. The date and time;
2. The game and table number;
3. The denomination and total amount of each denomination of gaming chips, coins and/or plaques to be removed; and
4. The signature of the casino supervisor.

(b) If a Request is computer prepared, the information required in (a) above shall be entered into the computer system and simultaneously transmitted to the chip bank where a Credit Slip shall be automatically printed. If it is necessary to void a Credit Slip prior to transporting the Credit from the gaming table (for example, no longer needed or data input error), it shall be voided by the chip bank cashier, who shall

mark the Credit Slip void, record the reason for the void and sign the original and all copies.

(c) If the computer system is not operational and a Request is manually prepared, the information required in (a) above shall be recorded on a one-part form. The Request shall be transported directly to the cashiers' cage for the preparation of a manual Credit Slip. The chip bank cashier shall prepare the Credit Slip and record the Credit Slip number on the Request. The chip bank cashier shall initial the Request.

(d) A Credit Slip shall be, at a minimum, a sequentially numbered three-part form and each series shall be accounted for by casino accounting department employees with no incompatible functions. A Credit Slip shall include, at a minimum, the following:

1. The date and time of preparation;
2. The game and table number;
3. The denomination and total amount of each denomination of gaming chips, coins and/or plaques being removed;
4. The total amount of all chips, coins and/or plaques being removed;
5. The signature of the chip bank cashier (original, duplicate and in computer mode, the triplicate);
6. The signature of the security department member (original and duplicate);
7. The signature of the dealer or boxperson (original and duplicate); and
8. The signature of the casino supervisor (original and duplicate).

(e) If computer generated, Credit Slips shall be printed at the chip bank in response to a computerized Request. The Credit Slip shall consist of an original, duplicate and triplicate, and all information thereon shall be maintained in stored data in machine-readable form. The data shall not be susceptible to change or removal after the preparation of the Credit.

(f) If manually prepared, Credit Slips shall be either:

1. Inserted in a locked dispenser that permits an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser that discharges the original and duplicate and maintains the triplicate in a continuous, unbroken form; or
2. Attached in a manner that permits each form to be written on simultaneously and allows for the removal of the original and the duplicate and maintains the triplicate in the book.

(g) The triplicate Credit Slip and, if manually prepared, the Request, shall be maintained at the chip bank. The original

and duplicate Credit Slip shall be transported with a clear container to the gaming table by a security department member.

(h) Upon receipt of the Credit Slip and the clear container at the gaming table, the dealer or boxperson shall remove the chips, coins and/or plaques from the table inventory and count them in the presence of the casino supervisor and the security department member. The dealer or boxperson, the casino supervisor and the security department member shall sign the Credit Slip attesting to the agreement of chips, coins and/or plaques removed from the table inventory to the information recorded on the Credit Slip. The security department member shall:

1. Observe the dealer or boxperson place the duplicate Credit Slip on the gaming table in view of the CCTV system;
2. Observe the dealer or boxperson place the chips, coins and/or plaques in the clear container; and
3. Transport the container and the original Credit Slip to the chip bank.

(i) Upon receipt of the Credit, the chip bank cashier shall place the Credit on the counter in view of the CCTV system and count the chips, coins and/or plaques in the presence of the security department member. If no discrepancy exists, the chip bank cashier shall:

1. Place the chips, coins and/or plaques into the chip bank inventory;
2. Sign and retain the triplicate if computer prepared or, the Request if manually prepared; and
3. Sign the original Credit Slip for return to the gaming table.

(j) Upon receipt of the completed original Credit Slip, the dealer or boxperson shall, in the presence of the casino supervisor, verify that the original agrees with the duplicate. The dealer or boxperson shall place the duplicate in the drop box and forward the original to the casino clerk or casino supervisor. The casino clerk or casino supervisor shall either:

1. If the Credit Slip was computer prepared, confirm in the computer that the Credit transaction has been completed which shall cause an acknowledgement to be printed automatically at the chip bank. The original Credit Slip shall be maintained by the casino clerk; or
2. If the acknowledgement does not print or the Credit Slip was manually prepared, the original Credit Slip shall be transported to the chip bank and serve as the acknowledgement. A chip bank cashier shall compare the acknowledgement to the triplicate Credit Slip to confirm the completion of the transaction.

(k) If a discrepancy exists between the chips, coins and/or plaques pursuant to the comparison in (i) above (for example,

an incorrect denomination or total amount), a cage supervisor shall notify the surveillance department and either:

1. Advise a casino supervisor that the Credit is being returned to the table and return the Credit to the security department member who shall transport the Credit to the table for correction. Once corrected, the Credit shall be processed in accordance with this section; or

2. Accept the Credit, record the reason for the discrepancy on the Credit Slip and prepare a two-part error notification form which shall include, at a minimum:

- i. The date and time;
- ii. The game and table number;
- iii. A description of the error (for example, acceptance at an incorrect table or an incorrect denomination or total amount); and
- iv. The signature of the casino supervisor.

(l) If a discrepancy on the Credit is detected subsequent to the completion of the transaction, a cage or casino supervisor shall notify the surveillance department member who shall investigate the discrepancy. If the supervisor and surveillance department member agree that an error occurred in processing the transaction, the cage supervisor shall prepare the error notification form in accordance with (k) above.

(m) The form in (k) above shall be distributed as follows:

1. The original shall be transported to the gaming table and placed in the drop box or forwarded to the casino accounting department if the discrepancy is detected subsequent to the end of gaming day; and

2. The duplicate shall be maintained and accounted for by the chip bank cashier.

(n) A casino accounting department employee with no incompatible functions shall obtain all Credit Slips and, as applicable, Requests and error notification forms, from the chip bank cashiers and casino clerks on a daily basis for reconciliation to stored data and the forms removed from the table game drop boxes.

13:69D-1.24 Procedure for acceptance, accounting for, withdrawal, and refund of patron deposits

(a) Whenever a patron requests a casino licensee to hold his or her cash or non-cash items (for example, cash equivalent, casino check, casino affiliate check, annuity jackpot trust check, complimentary cash gift, chips, plaques, slot tokens, prize tokens, wire transfer, electronic fund transfer, gaming voucher, and electronic credits) authorized to be accepted pursuant to the Division's rules for subsequent use, the patron shall:

1. Deliver the cash or non-cash item to a general cashier, who shall deposit the cash or non-cash item for

credit to a patron deposit account established for that patron pursuant to this section; or

2. Transfer funds from the patron's Internet or mobile gaming account established pursuant to N.J.A.C. 13:69D-1.3 in accordance with approved internal controls.

(b) If a casino licensee issues manual patron deposit withdrawals to a patron and allows the patron to participate in electronic account wagering, the casino licensee shall maintain two separate patron deposit accounts, one account strictly for the use of deposits associated with counter check and slot counter check withdrawals and Internet or mobile gaming account withdrawals and a second account strictly for the use of electronic account-based wagering.

(c) Prior to accepting a deposit at the cashiers' cage, a general cage cashier shall:

1. Verify the patron's identity in accordance with N.J.A.C. 13:69D-1.5A;

2. Prepare a computerized patron deposit account file for each patron in accordance with the casino licensee's internal controls. Such file shall include, at a minimum, the following:

- i. The name of the patron;
- ii. The method of identification used to verify the identity of the patron;
- iii. The date, type and amount of each deposit initially accepted from the patron;
- iv. The date and amount of each withdrawal by the patron; and

3. If a manual patron deposit account is prepared, provide the deposit documentation to the check bank cashier who shall prepare a manual file.

(d) A general cashier accepting a deposit at the cashiers' cage shall prepare a Patron Deposit Form evidencing such receipt. Patron Deposit Forms shall be two-part and serially prenumbered. Each series of Patron Deposit Forms shall be used in sequential order and the series number of all Patron Deposit Forms shall be accounted for by employees with no incompatible functions. The Patron Deposit Form shall include, at a minimum, the following information:

1. The name of the patron;
2. The total amount of the deposit stated in numbers and words;
3. The date and time;
4. The type(s) of item(s) accepted for deposit; and
5. The signature of the general cashier.

(e) When a Patron Deposit form is voided, the original and duplicate shall be marked "VOID" and shall require the signature of the preparer.

(f) After preparation of the Patron Deposit Form, the general cashier shall obtain the patron's signature on the duplicate copy and shall distribute the original and copies in the following manner:

1. The original shall be given to the patron as evidence of the amount placed on deposit with the casino licensee; and
2. The duplicate shall be maintained by the general cashier as part of his or her imprest inventory.

(g) After supplying information required by the casino licensee to verify his or her identity, a patron shall be allowed to withdraw all or a portion of the deposit for gaming activity as follows:

1. With Counter Checks or Slot Counter Checks in accordance with N.J.A.C. 13:69D-1.25; or
2. For use in account-based wagering in accordance with N.J.A.C. 13:69D-1.37 or Internet or mobile gaming pursuant to N.J.A.C. 13:69O.

(h) The patron's deposit balance shall be immediately reduced by amounts equal to the Counter Checks issued in the pit, Slot Counter Checks issued in the slot area or at the casino cage, amounts electronically issued through an approved electronic account based wagering system, or amounts transferred to an Internet or mobile gaming account.

(i) A patron may request a refund of the remaining balance of his or her funds on deposit by:

1. Sending the casino licensee a signed written request for a refund together; or
2. Appearing personally at the cashiers' cage, a satellite cage or slot booth.

(j) Upon receiving a request for a refund, a cashier shall verify the identity of the patron and the balance remaining in the patron's account. Upon completing the verifications and prior to disbursing the refund, the cashier shall prepare refund documentation which may include a Slot Counter Check prepared in accordance with (i) above. The documentation shall include the following information:

1. The date and time of preparation;
2. The amount refunded;
3. The type(s) of refund made (cash, casino check, wire transfer, or electronic fund transfer);
4. Whether the refund was requested in person or in writing;
5. The patron's name and, if the patron personally appears, his or her signature; and
6. The signature of the cashier preparing such documentation.

(k) If a casino licensee has prepared manual deposits and/or withdrawals, the information shall be entered into the computer system by a check bank cashier when the system becomes operable. The computer system shall record the date and time the information was entered and the identification of the check bank cashier entering the information.

(l) A casino licensee shall maintain a computerized log of all patron deposit transactions. The log shall include, at a minimum, the following:

1. The balance of the patron deposits on hand in the cashiers' cage at the beginning of each shift;
2. For each patron deposit received and withdrawn:
 - i. The date and time of the transaction;
 - ii. The transaction number;
 - iii. The name and account number of the patron;
 - iv. The amount;
 - v. The transaction location; and
 - vi. The type(s) of item(s) deposited, withdrawn or expired; and
3. The balance of the patron deposits on hand in the cashiers' cage at the end of each shift.

(m) The balance of the patron deposits on hand in the cashiers' cage at the end of each shift shall be recorded as an outstanding liability and accounted for by a check cashier.

Amended by R.2014 d.129, effective August 18, 2014.
See: 46 N.J.R. 843(a), 46 N.J.R. 1817(c).

Section was "Procedure for acceptance, accounting for, withdrawal and refund of patron deposits". Rewrote (a) and (b); in the introductory paragraphs of (c) and of (d), inserted "at the cashiers' cage"; in the introductory paragraph of (g), substituted "as follows" for "with"; in (g)1, inserted "With"; rewrote (g)2; in (h), deleted "or" following "cage," and inserted ", or amounts transferred to an Internet or mobile gaming account"; and in (l)2, substituted a colon for a semicolon.

13:69D-1.24A Procedures for accepting and accounting for wire transfers and electronic fund transfers

(a) A casino licensee may accept a wire transfer or electronic fund transfer from or on behalf of a patron.

(b) Any wire transfer or electronic fund transfer authorized by this section shall be transferred to and deposited in the casino licensee's operating account in a state or Federally chartered bank whose accounts are insured by the Federal Deposit Insurance Corporation. The casino licensee shall require its bank to notify the casino licensee of the receipt and deposit of the wire transfer or electronic fund transfer.

(c) Upon notification that a wire transfer or electronic fund transfer has been credited to the casino licensee's operating account, the cage employee who received the notice shall record, at a minimum, the following information in the

notification section of a Wire Transfer or Electronic Fund Transfer Log maintained in the main bank of the cashiers' cage or other secure location within the cage:

1. A sequential wire transfer or electronic fund transfer number which shall be generated by the casino licensee;

2. The type of transfer (wire transfer or electronic fund transfer);

3. The date and time of the notification;

4. The name of the casino licensee's bank to which the funds were transferred;

5. The actual amount of funds transferred to the operating account of the casino licensee, stated in numbers and words;

6. The name or casino account number of the patron for whose benefit the funds were transferred;

7. The name of the financial institution from which the funds were transferred;

8. The address or the American Banking Association (ABA) routing number of the financial institution from which the funds were transferred;

9. The account number or the name on the account from which the funds were transferred, or the Federal reference number for the wire transfer, which consists of the date of the transfer and a unique transaction number for that transfer;

10. The signature of the cage employee receiving and recording the information required by this subsection; and

11. If applicable, a notation that the wire transfer or electronic fund transfer has been reversed.

(d) Upon determining the purpose for the wire transfer or electronic fund transfer, a cage supervisor shall prepare a Wire Transfer or Electronic Fund Transfer Acknowledgment Form, a two-part form containing, at a minimum, the following information:

1. The wire transfer or electronic fund transfer number;
2. The type of transfer, that is, whether a wire transfer or electronic fund transfer;
3. The date of the wire transfer or electronic fund transfer;
4. The actual amount of funds received pursuant to the wire transfer or electronic fund transfer, stated in numbers and words;
5. The name of the patron;
6. The purpose for the wire transfer or electronic fund transfer (cash deposit; redemption; payment of returned Counter Check or Slot Counter Check);
7. The signature of the preparer; and
8. The signature of either:
 - i. The check bank cashier, if the funds are to be used for Counter Check or Slot Counter Check redemption or the payment of a returned Counter Check or Slot Counter Check; or
 - ii. The general cashier, if the funds are to be used for a cash deposit.

(e) A cage cashier shall transmit the duplicate copy and any supporting documentation to the accounting department,

and forward the original Wire Transfer or Electronic Fund Transfer Acknowledgment Form to:

1. The Check bank cashier, if the funds are to be used for Counter Check or Slot Counter Check redemption or the payment of a returned Counter Check or Slot Counter Check, who shall:

i. Post the amount of the funds to the patron's credit account;

ii. If appropriate, return the redeemed Counter Check or Slot Counter Check to the patron;

iii. Forward to the accounting department the original Wire Transfer or Electronic Fund Transfer Acknowledgment Form for comparison to the duplicate; and

iv. Forward to the accounting department the redemption copy of any Counter Check redeemed; or

2. The general cashier, if the funds are to be used to establish a cash deposit, who shall:

i. Prepare a patron deposit file;

ii. Prepare a Patron Deposit Form; and

iii. Forward to the accounting department the original Wire Transfer or Electronic Fund Transfer Acknowledgment Form for comparison to the duplicate.

(f) At the end of the month, a copy of the Wire Transfer and Electronic Fund Transfer Log shall be forwarded to the accounting department and reconciled with all Wire Transfer or Electronic Fund Transfer Acknowledgment Forms prepared during that month.

13:69D-1.24B Procedure for sending funds by wire transfer or electronic fund transfer

(a) Whenever a patron requests a casino licensee to send funds by wire transfer or electronic fund transfer to a financial institution on his or her behalf, the patron shall present to the general cashier the cash, cash equivalents, casino check, chips, plaques, slot tokens or prize tokens representing the amount sought to be transferred, or, in the case of a cash deposit, request that the unused balance of the cash deposit be transferred.

(b) The general cashier shall obtain a Wire Transfer or Electronic Fund Transfer Request Form, a four-part serially prenumbered form, and shall record thereon, at a minimum, the following:

1. The name of the patron;
2. The date of the transaction;
3. The amount of funds to be transferred, stated in numbers and in words;
4. The source of funds to be transferred;

5. The name and address of the financial institution to which the funds will be transferred and the account number to which the funds will be credited;

6. The signature of the patron if the request is made in person at the cage or, if the request is made by mail, an indication that a signed written request from the patron is attached to the Wire Transfer or Electronic Fund Transfer Request Form;

7. The signature of the general cashier; and

8. The signature of the reserve cash cashier.

(c) Prior to completing the Wire Transfer or Electronic Fund Transfer Request Form, the general cashier shall perform and maintain documentation supporting the following verifications:

1. If the request is made in person, the general cashier shall compare the patron's signature on the Wire or Electronic Fund Transfer Request and the patron's physical appearance with:

i. The signature and general physical description recorded in a patron identification file; or

ii. The signature on the patron's identification credential and the patron's photograph or physical description, if any, recorded on the identification credential; or

2. If the request is made by mail, the general cashier shall compare the signature on the attached written request with the signature in a patron identification file.

(d) After verifying the patron's signature, the general cashier shall present the Wire Transfer or Electronic Fund Transfer Request Form to the reserve cash cashier, who shall sign the form and retain the original and duplicate copy. The general cashier shall retain the triplicate copy of the form and shall give the patron the quadruplicate copy of the form as evidence of the wire transfer or electronic fund transfer request.

(e) The reserve cash cashier shall immediately forward the original Wire Transfer or Electronic Fund Transfer Request Form to the accounting department as authorization to affect the transfer, and shall retain the duplicate copy for agreement with the triplicate copy held by the general cashier. At the end of the gaming day, and upon agreement of the duplicate and triplicate copies of the Wire Transfer or Electronic Fund Transfer Request Form, the reserve cash cashier shall forward both copies of the form to the accounting department.

(f) Upon authorizing a transfer of funds pursuant to this section, the accounting department shall either:

1. Record on the original Wire Transfer or Electronic Fund Transfer Request Form:

i. The name and title of the person contacted at the casino licensee's bank;

ii. The date and time that the wire transfer or electronic fund transfer was authorized; and

iii. The signature of the accounting department employee authorizing the wire transfer or electronic fund transfer; or

2. If the wire transfer or electronic fund transfer is authorized by means of a direct computer link between the casino licensee and its bank, print a copy of the wire transfer or electronic fund transfer authorization from the computer screen which shall:

i. Indicate the information and signature required in (f)1ii and iii above; and

ii. Be attached to the original Wire Transfer or Electronic Fund Transfer Request Form.

(g) At the end of the gaming day, the accounting department shall compare the duplicate and triplicate copies of the Wire Transfer or Electronic Fund Transfer Request Form to the original.

13:69D-1.25 Procedure for acceptance of checks, cash equivalents and credit cards; issuance of Counter Checks or Slot Counter Checks

(a) A casino licensee may, at a location outside the casino, accept a personal check or checks from a person for up to \$5,000 in exchange for cash or cash equivalents and may, within a casino at a cashiers' or satellite cage, accept a personal check or checks from a person for up to \$5,000 in exchange for cash, cash equivalents, tokens, chips or plaques to enable that person to take part in gaming or simulcast wagering as a player, provided that:

1. The check is drawn on the patron's bank or brokerage cash management account;

2. The check is for a specific amount;

3. The check is made payable to the casino licensee;

4. The check is dated but not post-dated;

5. The patron's identity is verified in accordance with N.J.S.A. 5:12-101(h);

6. The check is restrictively endorsed "For Deposit Only" to the casino licensee's bank account and deposited on the next banking day following the date of the transaction;

7. The total amount of personal checks accepted by any one licensee pursuant to this subsection that are outstanding at any time, including the current check being submitted, does not exceed \$5,000;

8. The casino licensee has a system of internal controls in place that will enable it to determine the amount of outstanding personal checks received from any patron pursuant to this subsection at any given point in time; and

9. The casino licensee maintains a record of each such transaction.

(b) A casino licensee may accept a check or checks from a person in exchange for cash or cash equivalents, in order to establish a customer deposit account or in payment of outstanding Counter Checks, provided that:

1. The check is:

i. For a specific amount, dated but not post-dated, accepted at the cashiers' main cage or satellite cage by general cashiers, and issued by a casino licensee or casino affiliate, which is made payable to the person presenting the check, and issued for a purpose other than employment compensation or as payment for goods or services rendered (a casino check);

ii. Issued by a banking institution which is chartered in a country other than the United States on its account at a Federally chartered or state-chartered bank and made payable to "cash," "bearer," a casino licensee, or the person presenting the check (a foreign bank check);

iii. Issued by a banking institution which is chartered in the United States on its account at another Federally chartered or state-chartered bank and made payable to "cash," "bearer," a casino licensee, or the person presenting the check (a domestic bank check); or

iv. Issued by a slot system operator or pursuant to an annuity jackpot guarantee as payment for winnings from a multi-casino progressive slot machine system jackpot (slot system operator check);

2. The patron's identity is verified in accordance with N.J.A.C. 13:69D-1.5A; and

3. A casino employee records the date, time and method of verification which shall be completed by:

i. For a casino check, confirming the validity of the check with the drawer of the check and that the check has not been issued for the purpose of employment compensation or as payment for goods or services rendered; or

ii. For other checks presented pursuant to this subsection, ensuring the validity of the bank upon which the check is drawn.

(c) A casino licensee may accept traveler's checks and cash equivalents from a person at the cashiers' main cage or satellite cage by general cashiers for:

1. Exchanging cash or cash equivalents;
2. Establishing a customer deposit account; or
3. Payment of outstanding Counter Checks.

(d) Upon a patron's request, or if required by a casino licensee, an instrument accepted pursuant to (b) or (c) above may be held for repurchase. If not held for repurchase, the

instrument shall be restrictively endorsed "For Deposit Only" to the casino licensee's bank account and deposited on the next banking day following the date of the transaction. For instruments held for repurchase, a casino licensee shall limit the repurchase rights of the patron to a maximum of five calendar days following the date of acceptance. If the patron fails to repurchase the instrument within five days, the casino licensee shall restrictively endorse the instrument "For Deposit Only" to the bank account of the casino licensee and deposit the item no later than the next banking day.

(e) A person may obtain cash or slot tokens at the cashiers' cage or slot booth or cash at the simulcast counter or keno booth to be used for gaming purposes by presenting a recognized credit or debit card to a general cashier, pari-mutuel cashier, keno writer, or slot cashier. When processing the transaction for cash, the casino shall follow the procedures set forth in N.J.A.C. 13:69D-1.18C and those established by the card's issuer. When processing the transaction for slot tokens, the casino licensee shall follow the procedures established by the card's issuer.

(f) A casino licensee may, at a location within the casino, authorize a patron who has established a computerized patron account in accordance with this chapter to draw against it using a Counter Check or Slot Counter Check. All patron account transactions shall be recorded in chronological order including the following:

1. The date and amount of each cash deposit;
2. The date, amount, location of issuance and number of each check issued to the patron;
3. The date, amount, and check number of each consolidation check and the check numbers of the check(s) returned to the patron;
4. The date, method and amount of each redemption transaction and the check number of the check(s) returned to the patron;
5. The date and amount of each substitution transaction and the check number of the check(s) returned to the patron;
6. The date, amount and check number of each check deposited;
7. The date, amount and check number of each check returned to the casino licensee by the patron's bank and the reason for its return;
8. The outstanding balance after each transaction; and
9. The date, amount and check number of any checks which have been partially or completely written off by the casino licensee and a brief explanation of the reason for such write off.

(g) When the computer system is inoperable, a casino licensee may issue manual Counter Checks and Slot Counter Checks against an approved credit limit or patron deposit

account provided that a check bank cashier maintains a manual record with the information required in (f) above in the check bank. The record shall include, the patron's name, account number and, if applicable, approved credit limit. When the system becomes operable, the manual transaction information shall be entered into the computer system by a cage cashier or above. The computer system shall maintain a record of the date and time the information was entered and the identification of the cashier or above entering the information.

(h) Whenever a patron requests to withdraw funds from a patron account by a Counter Check or Slot Counter Check, a general cashier or casino clerk shall:

1. Prepare a Counter Check Request (Request), which shall include, at a minimum:

- i. The date of the request;
- ii. The originating location;
- iii. The amount;

iv. The printed question: "Are you the Governor, any State officer or employee, or any special State officer or employee, any member of the Judiciary, any member of the Legislature, any officer of a municipality or county in which casino gaming is authorized, or any gaming related casino employee?"; and

v. The patron's response to (h)iv above;

2. Obtain the patron's signature on the Request;

3. Sign the Request after verifying the patron's identity by either:

- i. Comparing the signature to the patron identification file established pursuant to N.J.A.C. 13:69D-1.5A;
- ii. Obtaining the signature of a casino or slot supervisor attesting to the identity of the patron; or
- iii. Recording the sequence number of a Counter Check or Slot Counter Check on which the patron's identity was previously verified; and

4. Verify that there are sufficient funds in the patron account to satisfy the patron's Request by accessing the patron account at a computer terminal. If the computer system is inoperable, the general cashier or casino clerk shall obtain the available balance from a check bank cashier and record the name and license number of the check bank cashier on the Request.

(i) All Counter Checks and Slot Counter Checks shall be four-part forms (original, redemption, issuance and accounting) and sequentially numbered, the series numbers of which shall be accounted for by casino accounting department employees with no incompatible functions.

1. Computer generated Counter Checks and Slot Counter Checks shall be inserted in a printer that will simultaneously print the original and the duplicates and store the

information in machine-readable form that shall not be susceptible to change or removal.

2. Manually prepared Counter Checks and Slot Counter Checks shall be attached in a manner that will permit an individual check in the series and all duplicate copies to be written upon simultaneously and will allow for the removal of the original and all copies.

3. The original and all copies of void Counter Checks shall be marked "VOID" and shall require the signature of the preparer and the reason for the void.

(j) Counter Checks and Slot Counter Checks shall be prepared by a general cashier or casino clerk and made payable to the casino licensee or include an indication that the funds are drawn from a patron deposit account. Counter Checks and Slot Counter Checks shall, at a minimum, include the following:

1. The patron's name;
2. The name of the patron's bank or an indication that the funds are drawn from a patron deposit account;
3. The date and time of issuance;
4. The location of issuance;
5. The amount of the check expressed in numbers and words;
6. A restrictive endorsement "for deposit only" to the casino licensee's bank account (only on the back of the original check); and
7. The signature of the preparer.

(k) For Counter Checks issued at a table game, a general cashier or casino clerk shall present the Counter Check to a casino supervisor who shall review the Counter Check for accuracy and sign the original and duplicates. The general cashier or casino clerk shall then present the original and duplicates to the patron for signature; provided, however, that a casino licensee may require the patron to sign only the original and have a computer generated facsimile of the signature exemplar obtained from the patron's identification file pursuant to N.J.A.C. 13:69D-1.5A preprinted on the duplicates. A general cashier or casino clerk shall verify the signature of the patron on the original Counter Check to the Request and process the Counter Check.

1. A general cashier or casino clerk shall maintain the accounting copy and the Request in a secure location in the pit until transferred to the casino accounting department at the end of the gaming day.

2. In the presence of a casino supervisor, the issuance copy shall be distributed to the dealer or boxperson who upon receipt shall, issue gaming chips and/or plaques to the patron in an amount equal to the Counter Check. The dealer or boxperson shall then sign the issuance copy and deposit the issuance copy in the drop box.

3. The original and redemption copy shall be:

i. Transported expeditiously to the cage by a security department member or pneumatic tube system, and maintained in the check bank; or

ii. Maintained by a general cashier or casino clerk in a secure location in the pit approved by the Division, if the patron requests that the Counter Check be held for pit redemption. No later than the end of the gaming day, if not redeemed, the original and redemption copy of Counter Checks shall be removed from each gaming pit and expeditiously forwarded to the check bank for processing.

(l) For Slot Counter Checks issued to the patron at the cashier's cage, satellite cage or slot booth, the general or slot booth cashier shall, in the presence of a cashier supervisor, present the original and all duplicate copies to the patron for signature; provided, however, that a casino licensee may require the patron to sign only the original and have a computer generated facsimile of the signature exemplar obtained from the patron's identification file pursuant to N.J.A.C. 13:69D-1.5A preprinted on the duplicate copies. The general or slot booth cashier shall:

1. Obtain the signature of a cage or slot supervisor on the original and duplicates verifying that the Slot Counter Check was prepared for the correct amount and correct patron;

2. Issue cash, tokens, or gaming voucher(s) to the patron in an amount equal to the Slot Counter Check and maintain the issuance copy in his or her imprest drawer;

3. Deliver the original and redemption copy to the check bank via pneumatic tube, security department member or cage supervisor, as applicable; and

4. Place the accounting copy and the Request in a locked accounting box located in the cage or slot booth until transferred to the casino accounting department at the end of the gaming day.

(m) For Slot Counter Checks issued to a patron at a slot machine:

1. The general cashier or slot booth cashier shall issue the cash, tokens, or gaming voucher(s) to a slot department member who shall verify that the amount received agrees to the Slot Counter Check and the Request. The slot department member shall sign the original and duplicates, return the issuance copy to the general cashier or slot booth cashier to evidence receipt of the funds and maintain the Request and the original, redemption and accounting copy in order to complete the transaction at a slot machine. The slot department member shall be:

i. A slot attendant if the amount of the Slot Counter Check is less than \$10,000; or

ii. A slot attendant supervisor or above if the amount of the Slot Counter Check is \$10,000 or more;

2. The slot department member, escorted by a security department member or a general cashier or above (verifier) who shall verify that the amount received agrees to the Slot Counter Check and the Request. The slot supervisor shall sign the original and duplicates, return the issuance copy to the general cashier or slot booth cashier to evidence receipt of the funds and maintain the Request and the original, redemption and accounting copy in order to complete the transaction at a slot machine;

3. The slot supervisor, escorted by a security department member or a casino accounting representative with no incompatible functions (verifier), shall present the original, redemption and accounting copy of the Slot Counter Check to the patron for signature provided, however, that a casino licensee may require the patron to sign only the original of the Slot Counter Check and have a computer generated facsimile of the signature exemplar obtained from the patron's identification file pursuant to N.J.A.C. 13:69D-1.5A preprinted on the duplicate copies. The slot supervisor shall verify the signature of the patron on the original Slot Counter Check to the Request and issue the cash, tokens or gaming voucher(s) to the patron. The slot supervisor and the verifier shall sign the back of the accounting copy evidencing the transfer of the funds to the patron; and

4. The slot supervisor or the verifier shall return the Request and the original, redemption and accounting copies to the general cashier or slot booth cashier who shall:

i. Agree the documents to the issuance copy;

ii. Deliver the original and redemption copy to the check bank via pneumatic tube, security department member or cage supervisor, as applicable;

iii. Maintain the issuance copy in his or her imprest drawer; and

iv. Place the accounting copy and the Request in a locked accounting box located in the cage or slot booth until transferred to the casino accounting department at the end of the gaming day.

(n) A check bank cashier shall acknowledge receipt of the original and redemption copies of the Counter Check or Slot Counter Check by entering a confirmation into the computer system.

(o) A casino accounting department employee with no incompatible functions shall obtain, on a daily basis, the accounting copy of all Counter Checks and Slot Counter Checks and Requests from the gaming pits and locked accounting boxes in the cage or slot booth for reconciliation to the issuance copy removed from the table game drop boxes and stored data.

Amended by R.2014 d.010, effective January 6, 2014.
See: 45 N.J.R. 840(a), 46 N.J.R. 95(a).

In (e), inserted a comma following "writer"; inserted the second sentence; and inserted "for slot tokens".

13:69D-1.26 Redemption, substitution, and consolidation of Counter Checks or Slot Counter Checks at the cashiers' cage; redemption of Counter Checks at a gaming table

(a) No casino licensee or any other person licensed under the Act, or any other person acting on behalf of or under any arrangement with a casino licensee shall accept any payment in redemption, consolidation or substitution of any Counter Check or Slot Counter Check for the purpose of avoiding or delaying the deposit dates established pursuant to Section 101 of the Act (N.J.S.A. 5:12-101).

(b) If a drawer has more than one undeposited Counter Check or Slot Counter Check, such checks shall be redeemed in reverse chronological order (the most recently dated patron check redeemed first). If more than one check bears the same date, the drawer may choose the order in which to redeem the identically dated checks. The casino licensee may waive the reverse chronological order requirement if the casino licensee does not have reason to believe that the redemption is being made for the purpose of avoiding or delaying the deposit of a patron check. The decision to waive this requirement shall:

1. Be made for each individual check;
2. Take into consideration the gaming credit activity of the patron; and
3. Be documented in the patron's credit file. Such documentation shall include for each check, the name and signature of the person authorizing the waiver and the date of and reason for the waiver.

(c) The drawer of one or more undeposited Counter Check or Slot Counter Check may initiate a redemption, substitution or consolidation by personally appearing at the cashiers' cage, satellite cage or slot booth. The drawer may:

1. For a full or partial redemption, present cash, cash equivalents, complimentary cash gifts, slot tokens, gaming chips or plaques or checks authorized pursuant to Section 101 of the Act;
2. For a full or partial redemption by substitution, present a personal check drawn on an account which has been previously verified and recorded in the patron's credit file; or
3. Verbally request consolidation of more than one Counter Check or Slot Counter Check.

(d) To process a redemption, substitution or consolidation for the drawer at the cashiers' cage, satellite cage or slot booth, a general cashier shall:

1. Verify the identity of the patron pursuant to N.J.A.C. 13:69D-1.5A;
2. Prepare a payment voucher to document the transaction. The payment voucher shall be, at a minimum, a two-part form and include the following:

- i. The date and time;
 - ii. The patron name and account number;
 - iii. The location of the transaction;
 - iv. The type of transaction (redemption, substitution, or consolidation);
 - v. The series number(s) and amount (s) of the check(s);
 - vi. The amount and method of payment (for example, cash, cash equivalents, or chips);
 - vii. The signature of the preparer; and
 - viii. The signature of the check bank cashier;
3. Forward the payment voucher to a check bank cashier who shall:
- i. Agree the payment voucher to the original and redemption copy of the Counter Check(s) or Slot Counter Check(s);
 - ii. Sign the payment voucher;
 - iii. Deliver the original check(s) being redeemed, substituted or consolidated and the original payment voucher to the general cashier;
 - iv. Retain the duplicate payment voucher and redemption copy of the check(s) until forwarded to the casino accounting department at the end of the gaming day; and
 - v. Update the patron's credit file for the transaction;
4. Return the original copy of the redeemed, substituted or consolidated check(s) to the patron; and
5. Maintain the original payment voucher.

(e) For a partial redemption, the general cashier shall prepare a Replacement Counter Check in an amount equal to the unpaid balance. The Replacement Counter Check shall include the information required by N.J.A.C. 13:69D-1.25(j) except that the check shall be dated with the issuance date of the partially redeemed Counter Check or Slot Counter Check and include the partially redeemed check number. The general cashier, in the presence of a casino supervisor, shall process the Replacement Counter Check as follows:

1. Obtain the patron's signature on the check;
2. Obtain the signature of a cage supervisor on the check;
3. Forward the original and redemption copy to the check bank to be maintained therein until either redeemed or deposited;
4. Retain the issuance copy; and
5. Place the accounting copy in a locked accounting box.

(f) For a substitution, the general cashier shall date and time stamp the personal check and restrictively endorse the check "For Deposit Only" to the casino licensee's bank account. The deposit date of the personal check shall be the deposit date of any check the personal check replaces. If more than one check, the deposit date of the earliest check the personal check replaces shall be the deposit date. The general cashier shall transfer the personal check to the check bank where it shall be maintained until either redeemed or deposited. The casino licensee shall process the subsequent redemption or deposit of the personal check as if the check was a Counter Check or Slot Counter Check.

(g) For a consolidation, the general cashier shall prepare a Replacement Counter Check in an amount equal to the total value of the Counter Checks and/or Slot Counter Checks being consolidated. The Replacement Counter Check shall include the information required by N.J.A.C. 13:69D-1.25(j) except that the check shall be for the total value of the checks being consolidated, dated with the issuance date of the earliest issued check being consolidated and include the consolidated check numbers. The general cashier shall process the Replacement Counter Check in accordance with (e) above.

(h) The drawer of one or more outstanding Counter Checks or Slot Counter Checks may initiate a total redemption transaction by mailing an authorized instrument to the casino licensee. A casino accounting department representative with no incompatible functions shall on a daily basis:

1. Record the receipt of the authorized instrument on a log that shall be maintained in the casino accounting department, which log shall include, at a minimum:

- i. The date;
- ii. The name of the drawer;
- iii. The amount; and
- iv. The signature of the casino accounting department employee; and

2. Transfer the mail-in payment to a general cashier. The general cashier shall process the check in accordance with (d) above except that:

- i. The patron's identity is not required to be verified; and
- ii. The original Counter Check or Slot Counter shall be returned to the patron by certified mail unless the patron has specifically requested that the check be destroyed. If the patron does not provide instructions as to the disposition of the check, the casino licensee may destroy the check after 14 days.

(i) A casino licensee may, in its discretion, permit a person other than a junket representative, employee or agent of a junket enterprise, or employee or agent of a casino

licensee (payor), to make a payment for the benefit of the drawer of a patron check or a personal check used in a substitution transaction. The payor may present cash, cash equivalents, slot tokens, gaming chips or gaming plaques to a general cashier for the purpose of having such payment applied to the full redemption of a patron check or a personal check used in a substitution transaction. The general cashier accepting the payment shall:

1. Prepare a payment voucher in accordance with (d)2 above;
2. Prepare a two-part receipt that shall include, at a minimum:
 - i. The date;
 - ii. The series number(s) and amounts of the check(s);
 - iii. The names of the drawer and the payor;
 - iv. The signature of the payor; and
 - v. The signature of the preparer;
3. Forward the payment voucher and the receipt to a check bank cashier who shall:
 - i. Agree the payment voucher to the original and redemption copy of the Counter Check(s) and/or Slot Counter Check(s);
 - ii. Sign the payment voucher and return the original payment voucher and original receipt to the general cashier;
 - iii. Maintain the duplicate of the receipt and the original check(s) as a paid item in the check bank until retrieved by the drawer or destroyed at the request of the drawer. If the patron does not provide instructions as to the disposition of the check, the casino licensee may destroy the check after 14 days;
 - iv. Retain the duplicate payment voucher and redemption copy of the check until forwarded to the casino accounting department at the end of the gaming day; and
 - v. Update the patron's credit file for the transaction;
4. Issue the original receipt to the payor; and
5. Maintain the original payment voucher.

(j) A drawer may redeem one or more Counter Checks at a gaming table by exchanging gaming chips or plaques, provided that the redemption occurs on the same gaming day and at the same gaming pit where the check was issued and held for pit redemption in accordance with N.J.A.C. 13:69D-1.25. Upon the request of the drawer to redeem the Counter Check, a general cashier or casino clerk shall:

1. Remove the original and redemption copy of the Counter Check(s) from its secured location in the pit;

2. Prepare a pit redemption form which shall be a two part form, sequentially numbered and accounted for by casino accounting employees with no incompatible functions. The pit redemption form shall include at a minimum:

- i. The date and time;
- ii. The table game;
- iii. The patron's name;
- iv. The Counter Check number(s) and amount(s); and
- v. Signature of the preparer;

3. Present the pit redemption form and the original and redemption copy of the Counter Check(s) to the dealer or boxperson who shall, in the presence of a casino supervisor:

- i. Verify that the amount of chips presented by the patron agrees with the amount of the original Counter Check(s) and the pit redemption form;
- ii. Place the gaming chips into the table inventory;
- iii. Sign the pit redemption form;
- iv. Deposit the original of the pit redemption form in the drop box;
- v. Return the original Counter Check(s) to the patron; and
- vi. Return the redemption copy of the Counter Check(s) and the duplicate of the pit redemption form to the general cashier or casino clerk;

4. Forward the redemption copy of the Counter Check(s) to the check bank for processing; and

5. Place the duplicate of the pit redemption form in the locked accounting box for forwarding to the casino accounting department at the end of the gaming day.

13:69D-1.27 Procedures for establishing patron credit accounts, and recording checks exchanged, redeemed or consolidated

(a) Prior to establishing a patron credit account, a casino employee with no incompatible functions shall prepare a patron account file that shall include the patron's name and address. The casino employee preparing the credit file shall record therein the date the file was prepared and his or her signature.

(b) A casino licensee shall establish procedures for separately recording all transactions pursuant to section 101 of the Act (N.J.S.A. 5:12-101) involving the Governor, any State officer or employee, or any special State officer or employee, any member of the Judiciary, any member of the Legislature, any officer of a municipality or county in which casino gaming is authorized, or any gaming related casino

employee, and for the quarterly filing with the Attorney General, through the Division, of a list reporting all such transactions.

(c) For each patron requesting, and prior to the approval of an initial extension of credit, a casino licensee shall:

1. Prepare a credit application form that shall be included in the patron account file and upon which shall be recorded, at a minimum, the following information:

i. The patron's name, address and place of employment;

ii. Banking information including the name, address and account number of the patron's personal or sole proprietorship checking account upon which the patron is individually authorized to draw and upon which all Counter Checks and all checks used for substitution, redemption or consolidation will be drawn;

iii. The credit limit requested by the patron;

iv. The capacity of the patron if he or she is a person identified in (b) above; and

v. The patron's signature indicating acknowledgement of the following statement: "I certify that I have reviewed all of the information provided above and that it is true and accurate. I authorize (insert the name of the casino licensee) to conduct such investigations pertaining to the above information as it deems necessary for the approval of my credit limit. I am aware that this application is required to be prepared by the regulations of the Division of Gaming Enforcement and I may be subject to civil or criminal liability if any material information provided by me is willfully false.";

2. Verify the patron's identification in accordance with N.J.A.C. 13:69D-1.5A. Such verification shall include a comparison of the signature recorded on the application to the signature recorded in the patron's identification file; and

3. Verify the patron's banking account information.

(d) The verifications required in (c)2 and 3 above shall be completed by a casino employee with no incompatible functions, who shall record in the file the date and time of the verification and his or her signature.

(e) A casino supervisor, other than the employee performing the verifications in (c) above, shall approve the initial credit limit. The casino supervisor approving the credit limit shall have no incompatible functions. The amount of the credit limit and the signature of the employee approving the credit limit shall be recorded in the patron account file with the date and time of the approval.

(f) Prior to approving a credit limit increase, a casino licensee shall:

1. Obtain a written request from the patron, which shall include:

- i. The date and time of the patron's request;
- ii. The amount of credit limit increase requested by the patron; and
- iii. The signature of the patron; and

2. Document the approval of a credit limit increase in the patron's credit file by the signature of the authorizing employee and the amount approved in accordance with its internal controls. If the employee authorizing the increase is not available to sign the file, the employee may authorize a credit limit either verbally or electronically. The name of the employee receiving the verbal or electronic approval shall record in the file the name of the person authorizing the credit limit and the date and time the approval was received. Upon the authorizer's return to the casino, he or she shall sign and date the file. Nothing in this subsection shall preclude the use of remote access to obtain the signature of the employee authorizing the credit limit as authorized by N.J.A.C. 13:69D-2.

(g) Any patron having a check returned to any casino unpaid by the patron's bank shall have his credit privileges suspended at all New Jersey casino licensees until such time as the returned check has been paid in full or the reason for the derogatory information has been satisfactorily explained. All derogatory information concerning a patron's credit account shall be reported by each casino licensee on a daily basis to a casino credit bureau used by New Jersey casino licensees. Each New Jersey casino licensee shall request written documentation of any derogatory information pertaining to its patrons to be reported to that casino licensee on a daily basis by a casino credit bureau used by New Jersey casino licensees. All documentation obtained from the casino credit bureau shall be maintained in the patron's patron account file. Any casino licensee desiring to continue the patron's credit privileges on the basis of a satisfactory explanation having been obtained for the returned check may do so if the licensee records the explanation for its decision in the patron account file before accepting any further checks from the patron along with the signature of the credit department representative accepting the explanation.

13:69D-1.27A Patron request for suspension of credit privileges

(a) Any patron may voluntarily suspend his or her credit privileges at all licensed casinos. Such request may be submitted in person or by mail on a form prescribed by the Division, the requirements of which are specified in (b) below.

1. If submitted in person, the patron shall present valid identification credentials containing the patron's signature and either a photograph or a general description to the Division at its offices located in the Arcade Building,

Tennessee Avenue and the Boardwalk, Atlantic City, New Jersey.

2. If submitted by mail, the patron shall address the request to the Division of Gaming Enforcement, Arcade Building, Tennessee Avenue and the Boardwalk, Atlantic City, New Jersey 08401. The request shall be signed before a notary public or other person empowered by law to take oaths and shall contain a certificate of acknowledgement by such notary public or other person attesting to the identity of the person making the request.

(b) A request for suspension of credit privileges shall be on a form prescribed by the Division, which shall include the following:

1. The name of the person requesting suspension of credit privileges;
2. The address of the person's residence;
3. The person's date of birth;
4. The name of each licensed casino where the person currently has an approved line of credit;

5. The signature of the person requesting suspension of credit privileges, indicating acknowledgement of the following statement: "I certify that the information which I have provided above is true and accurate. I am aware that my signature below authorizes the Division of Gaming Enforcement to direct all New Jersey casino licensees to suspend my credit privileges.";

6. If the request for suspension of credit privileges is made in person:

- i. The type of identification credentials examined containing the person's signature, and whether said credentials included a photograph or general description of the person; and
- ii. The signature of a Division employee authorized to accept such request, indicating that the signature of the person requesting suspension of credit privileges appears to agree with that contained on his or her identification credentials and that any physical description or photograph of the person appears to agree with his or her actual appearance; and

7. If the request for suspension of credit privileges is made by mail, a certificate of acknowledgement executed by a notary public or other person empowered by law to take oaths attesting to the identity of the person who is making the request for suspension of credit privileges.

(c) The Division shall maintain an updated master list of all persons who have requested suspension of credit privileges pursuant to this section, and shall notify each casino licensee electronically and in writing of any additions to or deletions from the list. The casino licensee shall date and time stamp any such written notice immediately upon receipt.

(d) Each casino licensee shall suspend the credit privileges of any listed person, effective immediately upon receipt of notice that such person's name has been added to the list and shall maintain an updated master list of persons who have requested suspension of credit privileges.

(e) Each casino licensee shall note any suspension or reinstatement of credit privileges pursuant to this section in any existing credit file for the affected patron, including the following:

1. A copy of any applicable Division notice of the suspension or reinstatement of credit privileges; and

2. The date, time and signature of the casino representative making the suspension or reinstatement entry in the credit file.

(f) Any person whose credit privileges have been suspended pursuant to this section may, no sooner than 30 days after the request for suspension of credit privileges, request reinstatement of his or her credit privileges by submitting a written request to the Division in accordance with the procedures specified in (a)1 and 2 above.

1. Such request shall be in a form prescribed by the Division, which shall include the following:

i. The information specified in (b)1, 2, 3, 4, 6, and 7 above; and

ii. The signature of the person requesting reinstatement of credit privileges, indicating acknowledgement of the following statement: "I certify that the information which I have provided above is true and accurate. I am aware that my signature below constitutes a revocation of my previous request for suspension of credit privileges, and authorizes the Division of Gaming Enforcement to permit any New Jersey casino licensee to reinstate my credit privileges."

2. The Division shall delete such person's name from the list established pursuant to (c) above, and so notify each casino licensee, no later than three days from submission of the written request for reinstatement of credit privileges. The casino licensee shall date and time stamp any such notice immediately upon receipt.

3. Upon receipt of notice that such person's name has been deleted from the list, a casino licensee may reinstate such person's credit or may extend credit to such person in accordance with the procedures set forth in N.J.A.C. 13:69D-1.27.

(g) Information furnished to or obtained by the Division pursuant to this section shall be deemed confidential, and shall not be disclosed except in accordance with this section and N.J.A.C. 13:69. No casino licensee shall divulge that any person's name is designated on the master list maintained pursuant to subsection 101j of the Act (N.J.S.A. 5:12-101j)

and this section, other than to authorized credit department employees or other casino personnel whose duties and functions require access to such information. If, in the ordinary course of business, a casino licensee is requested to provide information regarding the status of the patron's credit account, the casino licensee shall not disclose any information other than to identify the credit account as voluntarily suspended.

13:69D-1.27B Electronic credit system; patron deposits, credit account withdrawals, and redemption transactions

(a) A casino licensee may use an electronic credit system, approved by the Division, to process electronic counter check transactions and/or patron deposit transactions in a manner consistent with N.J.A.C. 13:69D-1.24, 1.25, 1.26, 1.28, and 1.29.

(b) The electronic credit system shall be capable of maintaining independently or in conjunction with another computer system as approved by the Division, the following information:

1. A digital photograph and signature of the patron;

2. Encrypted employee and patron personal identification numbers (PINs);

3. For each patron account and transaction, the information required to be recorded by N.J.A.C. 13:69D-1.24, 1.25, 1.26, 1.28, and 1.29, as applicable; and

4. A record of each electronic transaction, printable in the check bank, which record shall include at a minimum:

i. Date and time;

ii. Transaction type;

iii. Document number;

iv. Location;

v. Patron name and account number; and

vi. Amount.

(c) If a transaction processed pursuant to this section is required to be voided, a cashiers' cage supervisor or above shall follow procedures set forth in the casino licensee's internal controls. A record of the voided transaction and the reason for the void shall be maintained in the electronic credit system.

(d) If the electronic credit system becomes inoperable, all patron deposit or counter check transactions shall be accurately recorded and all revenue accounted for in accordance with the licensee's internal controls.

(e) For patron deposits utilizing the electronic credit system, a cashier with no incompatible functions shall:

1. Access the patron's account in the electronic credit system using a portable device or other approved method by entering his or her PIN or other method of identification approved by the Division;

2. Credit the patron's account by the amount of the deposit;

3. Input the date and method of deposit (for example, cash, chips, or other authorized items);

4. Require the patron to enter his or her PIN and signature to verify the amount of the deposit;

5. Digitally sign attesting to the accuracy of the transaction; and

6. Generate a two-part receipt detailing the transaction, one part to be provided to the patron and the other to be maintained by the cashier as part of his or her imprest inventory.

(f) Electronic withdrawals from a patron's deposit or credit account (counter checks) that occur at the casino cage or other location approved by the Division not specifically addressed in this section shall be issued by a cashier with no incompatible functions. The cashier shall:

1. Access the patron's file in the electronic credit system using a portable device or other approved method;

2. Enter the amount requested, which the system shall reject if the amount exceeds the amount available;

3. Require the patron to enter his or her PIN and record his or her digital signature in the system;

4. Verify the patron's identity by comparing the patron's appearance to the digital photograph in the electronic credit system;

5. Enter his or her PIN and signature verifying the accuracy of the transaction;

6. Disburse the funds as requested by the patron (cash, electronic counter check, casino check, wire transfer, cashier generated voucher, or electronic transfer); and

7. Generate a document to be maintained by the cashier as part of his or her imprest inventory.

(g) Electronic withdrawals from a patron's deposit or credit account that occur at a slot machine shall be issued as follows:

1. A slot attendant shall prepare a two-part Counter Check Request (Request) consisting of an original and a duplicate, which shall include, at a minimum:

- i. Patron's name and account number;
- ii. Date and time of the request;
- iii. Asset number and location;
- iv. Amount requested;

v. Method of withdrawal (for example, cash or cashier-generated voucher);

vi. The patron's response to the printed question: "Are you the Governor, any State officer or employee, or any special State officer or employee, any member of the Judiciary, any member of the Legislature, any officer of a municipality or county in which casino gaming is authorized, or any gaming related casino employee?";

vii. Signature of the patron; and

viii. Signature of the slot attendant processing the transaction.

2. The slot attendant shall present the Request to a cashier with no incompatible function who shall verify that there are sufficient funds in the patron's account to satisfy the request.

3. The cashier processing the Request shall disburse the funds to the slot attendant in the presence of a slot supervisor and:

i. Sign the Request;

ii. Maintain the original of the Request as a part of his or her imprest inventory;

iii. Provide the slot attendant with a portable device connected to the electronic credit system; and

iv. Provide the duplicate of the Request to the slot attendant.

4. The slot attendant, accompanied by a slot supervisor, shall transport the funds to the patron at the slot machine. Prior to presenting the funds to the patron, the slot attendant shall:

i. Access the patron's file in the electronic credit system using a portable device or other approved method by entering his or her PIN;

ii. Enter the amount requested, which the system shall reject if the amount exceeds the amount available;

iii. Require the patron to enter his or her PIN and record his or her digital signature in the system;

iv. Verify the patron's identity by comparing the patron's appearance to the digital photograph in the electronic credit system;

v. Present the portable device to the supervisor who shall enter his or her PIN and signature on the portable device verifying the accuracy of the transaction;

vi. Disburse the funds as requested by the patron (cash or cashier generated gaming vouchers); and

vii. Drop the duplicate of the Request in a locked accounting box.

5. If the transaction cannot be completed for any reason, the slot attendant and supervisor shall return the

funds and the Request to a cashier with no incompatible functions. The cashier shall clearly and conspicuously record "VOID" on the duplicate of the Request and maintain the document as part of his or her imprest inventory.

6. On a daily basis, the casino accounting department shall compare the original and duplicate Requests to the electronic credit system. Any instances of misappropriation of funds or other irregularities shall be immediately reported to the Division.

(h) Electronic patron deposit or credit account withdrawals that occur at a gaming table shall be processed by a casino clerk or casino supervisor. The casino clerk or casino supervisor shall:

1. Access the patron's file in the electronic credit system using a portable device or other approved method by entering his or her PIN;

2. Enter the amount requested, which the system shall reject if the amount exceeds the amount available;

3. Require the patron to enter his or her PIN and record his or her digital signature in the system;

4. Verify the patron's identity by comparing the patron's appearance to the digital photograph in the electronic credit system;

5. Enter his or her PIN and signature on the portable device verifying the accuracy of the transaction;

6. Require the dealer to enter his or her PIN and record his or her digital signature in the system;

7. Instruct the dealer to place the portable device and chips or plaques in a manner that allows for the display of the value on the portable device and chips or plaques to be viewed by the surveillance department;

8. Require the dealer to disburse the chips and/or plaques in the amount requested by the patron; and

9. If required by the Division, generate a document that shall be deposited in the drop box.

(i) A patron may redeem his or her electronically issued counter check(s) at a gaming table. Only full redemptions shall be permitted at a gaming table by presenting only chips or plaques to a dealer. Prior to accepting the funds, the dealer shall summon a casino supervisor who shall:

1. Enter his or her PIN on a portable device;

2. Access the patron's file in the electronic credit system using the portable device or other approved method;

3. Verify the patron's identity by comparing the patron's appearance to the digital photograph in the electronic credit system;

4. Determine which outstanding counter check(s) will be redeemed;

5. Verify the total amount of outstanding counter check(s) being redeemed;

6. Verify that the amount presented agrees with the total amount of the electronic counter check(s) to be redeemed;

7. Instruct the dealer to verify that the chips or plaques equal the amount of outstanding counter check(s) being redeemed;

8. Instruct the dealer to display the portable device in a manner that allows for the portable device to be viewed by the surveillance department;

9. Require the dealer to enter his or her PIN and record his or her digital signature in the system;

10. Observe the dealer place the chips or plaques in the table inventory container;

11. Enter his or her PIN and signature on the portable device acknowledging the completion of the transaction;

12. Generate a two-part receipt detailing the transaction, one part to be provided to the patron and the other deposited into the drop box.

(j) A patron may fully redeem his or her electronically issued counter check(s) at a cashiers' cage by presenting cash, cash equivalents, complimentary cash gifts, slot tokens, gaming chips, or plaques or checks authorized pursuant to section 101 of the Act. A cage cashier shall:

1. Access the patron's file in the electronic credit system using a portable device or other approved method by entering his or her PIN;

2. Determine which outstanding counter check(s) will be redeemed;

3. Verify the total amount of outstanding counter check(s) being redeemed;

4. Verify that the amount presented agrees with the total amount of the electronic counter check(s) to be redeemed;

5. Sign the portable device acknowledging the completion of the transaction; and

6. Generate a two-part receipt documenting the transaction, one part to be provided to the patron and the other to be maintained by the cashier as part of his or her imprest inventory.

(k) A patron may partially redeem his or her electronically issued counter check only at a cashiers' cage by presenting cash, cash equivalents, complimentary cash gifts, slot tokens, gaming chips, or plaques or checks authorized pursuant to section 101 of the Act. A cage cashier shall:

1. Access the patron's file in the electronic credit system using a portable device or other approved method by entering his or her PIN;

2. Determine which outstanding counter check will be partially redeemed;

3. Verify the amount presented and create an electronic counter check in accordance with (f) above for the difference between the amount presented and the electronic counter check being partially redeemed;

4. Sign the portable device acknowledging the completion of the transaction; and

5. Generate a two-part receipt documenting the transaction, one part to be provided to the patron and the other to be maintained by the cashier as part of his or her imprest inventory.

(l) A patron may substitute his or her electronically issued counter check(s) at a casino cage by:

1. Presenting a personal check drawn on an account that has been verified and recorded in the patron's credit file, whereupon a cashier with no incompatible function shall enter the transaction in the electronic credit system; or

2. Drawing an electronic counter check in accordance with this section on a different account that has been verified and recorded in the patron's credit file.

(m) A patron may consolidate his or her electronically issued counter checks at a cashiers' cage in accordance with a casino licensee's internal controls.

(n) A casino licensee that uses an electronic credit system shall record each electronic deposit and credit account withdrawal by a patron at a gaming table on the Master Game Report required by N.J.A.C. 13:69D-1.33 in accordance with a methodology approved by the Division.

New Rule, R.2014 d.068, effective April 21, 2014.
See: 45 N.J.R. 1219(a), 46 N.J.R. 703(a).

13:69D-1.28 Procedure for depositing checks received from gaming patrons

(a) Unless redeemed or consolidated prior to the time requirements herein, all checks received from gaming patrons

shall be deposited in the casino licensee's bank account, or presented directly to the patron's bank by a casino key employee with no incompatible function or an attorney. Such deposit or presentment shall occur no later than:

1. The banking day after the date of the check for a non-gaming check;

2. Seven calendar days after the date of the check for a check in an amount of \$1,000 or less;

3. Fourteen calendar days after the date of the check for a check in an amount greater than \$1,000 but less than or equal to \$5,000; or

4. Forty-five calendar days after the date of the check for a check in an amount greater than \$5,000.

(b) In computing a time period prescribed by this section, the last day of the period shall be included unless it is a Saturday, Sunday, or a State or Federal holiday, in which event the time period shall be extended to the next business day.

(c) In the event of a series of consolidation or redemption transactions with a patron, the initial check shall be the earliest dated check returned to the patron in the first of the series of consolidation or redemption transactions.

(d) In accordance with N.J.S.A. 5:12-101, if a check is presently directly to a patron's bank for payment by a casino key employee or an attorney, the casino licensee shall:

1. Document the release of the patron check from the cashiers' cage;

2. Require the prompt deposit by the casino key employee or attorney, of the proceeds of the check to the casino's bank account via a wire transfer or a check drawn by the patron's bank and made payable only to the casino licensee, if the patron's check is honored and paid; and

3. Require the person presenting the check for payment to provide written notice to the casino licensee that the check has been paid in full by the patron's bank.

(e) If a casino licensee determines, prior to the deposit or presentment of a Counter Check or Slot Counter Check that the bank name, the bank routing number, the patron's bank account number or the micro-encoding number contained on

the check are incorrect due to a data entry error (for example, a misspelling, a wrong number, or a transposition of numbers), a check bank cashier may correct the erroneous entry with the written approval of a cage supervisor prior to the alteration of any check. A casino licensee may not use this subsection to change the verified bank account on which the Counter Check or Slot Counter Check was originally drawn.

13:69D-1.29 Procedure for recording and collecting checks returned to the casino after deposit

(a) All dishonored checks returned by a bank (“returned checks”) after deposit shall be returned directly to, and controlled by, accounting department employees and shall be maintained by check bank cashiers. Such employees shall have no incompatible functions.

(b) No person other than one licensed as a casino key employee or as a casino registered employee in a separate collection section within the accounting department, and one who has no incompatible functions may engage in efforts to collect returned checks except that an attorney-at-law representing a casino licensee may bring action for such collection. Any verbal or written communication with patrons regarding collection efforts shall be made with the full knowledge of the collection employees and shall be documented in a collection file.

1. Continuous records of all returned checks shall be maintained in a collection file by accounting department employees with no incompatible functions. Such records shall include, at a minimum, the following:

- i. The date of the check;
- ii. The name and address of the drawer of the check;
- iii. The amount of the check;
- iv. The date(s) the check was dishonored;
- v. The check number; and
- vi. The date(s) and amount(s) of any collections subsequently received on the returned check(s).

(c) A returned check may be immediately redeposited if there is sufficient reason to believe the check will be honored the second time. If a casino licensee determines that a Counter Check or Slot Counter Check was returned by a bank because the bank name, routing number, the patron’s bank account number or the micro-encoding number contained on the check was incorrect due to a data entry error (for example, a misspelling, a wrong number, or a transposition of numbers), a check bank cashier may correct the erroneous entry and cause the check to be redeposited. Prior to correcting a check, the check bank cashier shall obtain written approval from a cage supervisor, which approval shall be maintained by the casino licensee. A casino licensee may not use this subsection to change the verified bank account on which the Counter Check or Slot Counter Check was originally drawn.

(d) Statements shall be sent to patrons, by accounting department employees with no incompatible functions, immediately upon initial receipt of a returned check or immediately upon receipt of a check returned for a second time if the check was immediately redeposited, and such statements shall include, but not be limited to, the following:

1. The name and address of the drawer;
2. The date of the check; and
3. The amount of the check.

(e) Patrons to whom statements are sent shall be advised of a return address and department to which replies shall be sent.

(f) Employees with no incompatible functions shall receive directly and shall initially record all collections.

(g) A record of all collection efforts shall be recorded and maintained by the collection area within the accounting department.

(h) After reasonable collection efforts, returned checks may be considered uncollectible for accounting purposes and charged to the casino licensee’s allowance for uncollectible patrons’ checks. A continuous trial balance of all uncollectible checks shall be maintained by employees of the accounting department. The continuous trial balance shall be adjusted for any subsequent collections.

13:69D-1.30 through 1.31 (Reserved)

13:69D-1.32 Count rooms; physical characteristics; count protocols

(a) A casino licensee shall have one or more rooms to be known as a “count room” in an area approved by the Division specifically designated, designed and used for counting the contents of table drop boxes, slot cash storage boxes, slot drop buckets and slot drop boxes. If a casino licensee counts the contents of slot drop buckets and slot drop boxes in a different room from the room where the table drop boxes and slot cash storage boxes are counted, “soft count room,” it shall be known as the “hard count room.”

(b) Each casino licensee shall include in its internal controls a description of all equipment used in the counting and recording process and all other systems used for purposes related to the counting of gross revenue.

(c) A casino licensee shall design and construct each count room to provide maximum security with, at a minimum, the following security measures:

1. A metal door installed on each entrance and exit equipped with a lock, the key to which shall be maintained and controlled by the casino security department in accordance with a security submission approved by the Division;

2. An alarm device, which audibly signals the surveillance and security departments whenever a count room door is opened;

3. A light system, which illuminates one or more lights in the surveillance department and at each count room door, for purposes of maintaining constant surveillance on the entrance and exits to the count room;

4. Closed circuit television cameras wired to the surveillance department capable of, but not limited to, the following:

- i. Video monitoring of the entire count process; and
- ii. Continuous video-monitoring of the interior of the count room, including storage cabinets or trolleys used to store drop boxes, slot cash storage boxes, slot drop buckets, and emergency drop boxes; and

5. For the soft count room only, microphones wired to the surveillance department for audio monitoring of the entire count process.

(d) In addition to the requirements of (c) above, a count room used to count slot drop boxes and buckets shall have:

1. A fixed-door type or a hand-held metal detector used by a security department member to inspect all persons exiting the hard count room; and

2. A separate light system or other device approved by the Division which shall provide a continuous visual signal at the count room door, whenever any access door to the count room is opened while the system is activated. The light system or device shall:

- i. Maintain the visual signal until the system is reset or deactivated; and
- ii. Be designed so as to permit its activation, deactivation or resetting only by a member of the security department.

(e) The soft count room shall have:

1. A table constructed of clear glass or similar material for the emptying, counting, and recording of the contents of drop boxes and slot cash storage boxes which shall be known as the "count table." Prior to the start of the count process, the key which secures the contents of the drop boxes shall be tethered and locked to the count table by the count team supervisor. The key shall not be removed until the count process is completed;

2. A table constructed of clear glass or similar material for the stacking of the contents of table drop boxes and slot cash storage boxes which have been counted, prior to the recount and acceptance by the cage cashier or cashier supervisor. The table shall be known as the "banking table;" and

3. A locked accounting box, the key to which shall be maintained and controlled by a supervisor in the casino accounting department with no incompatible functions.

(f) The count room doors shall be secured at all times except when opened for the following authorized purposes:

- 1. To allow one or more members of the count team to change shifts or take a work break;
- 2. To permit access to equipment by authorized IT department employees;
- 3. To permit table drop boxes or slot cash storage boxes to be secured in the count room;
- 4. To permit empty table drop boxes, slot cash storage boxes, emergency table game drop boxes or emergency slot cash storage boxes that were not part of the current count to be removed from the count room;
- 5. To allow a main bank cashier or cage supervisor to enter the count room to recount and accept the drop;
- 6. To allow the count team to exit the room at the conclusion of the count; or
- 7. In the event of an emergency.

(g) A casino licensee shall file a workflow diagram with the Division that shall indicate, at a minimum, the location of all equipment in a count room, all equipment used in the counting process and the flow of all currency, coupons, gaming vouchers and paperwork from the start of the count to the conclusion of the count.

(h) The count team may simultaneously count the contents of the table drop boxes and the slot cash storage boxes provided that the contents of the table drop boxes remain segregated from the contents of the slot cash storage boxes throughout the count and acceptance by the main bank cashier or cage supervisor.

(i) Except during an emergency, with the exception of the count team and agents of the Division, prior to anyone entering or leaving a count room during the soft count process, all contents that have been removed from either a drop bucket, drop box or slot cash storage box shall be counted at least once and secured. Any trolleys that contain uncounted drop boxes or slot cash storage boxes shall be secured.

(j) The opening, counting, and recording of the contents of table drop boxes, slot cash storage boxes, slot drop buckets, and slot drop boxes shall be performed in the presence of a casino key employee who shall be referred to in this section as a count room supervisor. The count shall be performed by at least three employees ("count team"), which shall include the count room supervisor. The counting and recording process shall be discontinued where the minimum number of count room personnel is not present or are not capable of performing their responsibilities.

(k) All persons present in the count room during the counting process, except agents of the Division, shall:

1. Wear as outer garments, only a full-length, one-piece, pocketless garment with openings only for the arms, feet, and neck;
2. Not be permitted to wear a long sleeve garment under the outer garment in (k)1 above; and
3. Not be permitted to carry a pocketbook or other container unless it is transparent.

(l) Access to the count room during the counting process shall be limited to the count team, other persons authorized by the Division, or agents of the Division. No count room employee shall, during the soft count process, enter a storage area for table drop boxes or slot cash storage boxes adjacent to the count room to perform any function not directly related to the counting process.

(m) No person shall remove his or hands from or return them to a position on or above the count table, banking table or counting equipment unless the backs and palms of his or her hands are first held straight out and displayed to other members of the count team and surveillance cameras. In addition, whenever any person enters or leaves the count room during the counting process, any employee remaining in the count room shall be required to step away from the count table, banking table and counting equipment until the person has entered or left the count room.

(n) Immediately prior to the commencement of the count, doors to the count room shall be securely locked and remain locked at all times, except when opened for an authorized purpose in (f) above. A count team member shall notify surveillance that the count is about to begin, after which surveillance shall make a continuous video and, if applicable, audio recording, with the time and date inserted thereon, of the entire counting process. A count room member shall also notify surveillance whenever a count room door will be opened during the count.

(o) Once all currency, gaming vouchers, coupons, coin and/or slot tokens have been counted and the final count totals have been obtained, no employee shall be permitted to leave the count room, except in an emergency, until the recount and acceptance of the drop is completed by a cage cashier or cashier supervisor.

(p) The count room supervisor shall prepare a record of the names and credential or license numbers of each employee who was present in the count room during any part of the count process. Such record shall be forwarded to the accounting department at the conclusion of the count.

13:69D-1.33 Procedure for opening, counting and recording contents of table drop boxes and slot cash storage boxes

(a) Immediately prior to the commencement of the count process, a count room supervisor shall:

1. Obtain a preliminary master game report which shall list forms and documents related to the table drop box count that were entered into the computer system at the time of preparation;

2. Sign out the following keys:

- i. Trolley or cabinet keys from a security supervisor for the purpose of gaining access to the drop boxes; and

- ii. Key(s) securing the contents of the table drop boxes and/or slot cash storage boxes ("boxes") and the tether padlock key from the casino accounting department;

3. Reconcile the number of boxes recorded on the drop box verification form to the number of boxes secured in the trolley;

4. Remove the emergency drop box log and reconcile the log to the boxes removed from the emergency drop box cabinet or trolley; and

5. Document any unresolved discrepancies on a two-part Drop Variance Report, the original of which shall be delivered to the Division and the duplicate placed in the locked accounting box.

(b) A casino licensee shall open, count and record the contents of each drop box in the soft count room except that an emergency slot cash storage box may be held and counted on the regularly scheduled count for the slot machine from which it originated. For currency, gaming vouchers, and coupons, a casino licensee shall perform a second count to obtain the aggregate total of each denomination of currency and coupon, and the total number of gaming vouchers counted. The counts shall be independent of each other and access to the result of the first count shall not be available to the employee performing the second count until completion of the second count. At the completion of the second count, a comparison of the two counts shall be made and any discrepancies resolved by the count team supervisor.

(c) A casino licensee shall use a counting machine approved by the Division to count currency, gaming vouchers, and coupons unless otherwise authorized by the Division. If a counting machine cannot be used due to mechanical failure or other emergent situation, the items shall be counted in a manner described in the casino licensee's internal control procedures.

1. A casino licensee may use one counting machine that automatically provides the counts required in (b) above of the items at different stages of the counting process. If the counts are not in agreement, the machine shall document the discrepancy and cease operation until the discrepancy is resolved by a count team member.

2. If a casino licensee does not use a counting machine described in (c)1 above, two different counting machines shall be used. Upon completion of the count using the first machine, the cash storage bins or cassettes shall be emptied and displayed to the full view of a closed circuit television camera to assure that the contents have been emptied. The second machine count shall be performed to verify the totals of the first machine. If the counts are not in agreement, the count team shall resolve the discrepancy before continuing the second count.

3. Each machine shall generate a report at the completion of its count documenting the following:

- i. The total of each denomination of currency;
- ii. The total of all currency;
- iii. The total number of gaming vouchers;
- iv. The total number and amount of coupons for which the count machine can determine the value of the coupon ("machine count coupons"); and
- v. The total number of coupons for which the count machine cannot determine the value of the coupon ("manual count coupons").

(d) A test count shall be conducted prior to the start of the first use of each counting machine, each gaming day, and prior to each count. The count room supervisor shall:

1. Verify that the counting machine has a zero balance on its display and cause a receipt to be printed which denotes "-0- cash, gaming vouchers or coupons on hand" and "-0- notes, gaming vouchers or coupons in machine," or other approved means to indicate that the machine has been cleared of all currency, gaming vouchers and coupons;

2. Visually check the counting machine to be sure there are no bills, gaming vouchers or coupons remaining in the various compartments of the machine;

3. Supervise a count team member who shall select a drop box or slot cash storage box. If slot storage boxes are being counted that day, a slot cash storage box must be selected and it must contain currency, and if issued by the licensee, gaming vouchers and coupons. The count team member shall place the entire contents of the table drop box or slot cash storage box into the first counting machine, which shall count the currency by denomination as well as any gaming vouchers and coupons. Any soiled or off-sorted bills, gaming vouchers or coupons shall be re-fed into the machine. Any items which the counting

machine is not able to count automatically, such as coins, tokens, gaming chips or mutilated or torn currency, gaming vouchers, and coupons shall be manually counted, recorded either manually or entered into the counting machine, and segregated from items which the counting machine was able to count automatically. The count team member shall cause the counting machine, in conjunction with the gaming voucher system, to produce one or more test receipts of the count, and the count shall not be shown to anyone until completion of the final verification process;

4. Supervise a second count team member, independent of the team member performing the initial count, who shall manually count or use a second counting machine to count and summarize the items on test receipts;

5. Compare the totals on the test receipts for agreement. If the totals are in agreement, the count room supervisor shall sign and date the test receipts and place them in the locked accounting box to be forwarded to the casino accounting department at the end of the count process. If the totals do not agree, the test count procedures shall be repeated. The test count procedures shall be repeated until the totals are in agreement or a determination is made that the count machine cannot be used. The count room supervisor shall not permit a counting machine to be used until these totals are in agreement;

6. Supervise a count team member who, at the conclusion of the test procedure shall display the cash bin or storage cassettes to the full view of a closed circuit television camera to assure that the contents have been emptied prior to replacing cassettes into the counting machine; and

7. Verify that the counting machine has a zero balance in accordance with (d)1 above.

(e) Procedures for the count of boxes shall be as follows:

1. The contents shall be segregated and counted so as to permit the contents to be recorded for the box from which it was removed. Each box shall be individually:

i. Placed on the count table at which time one count team member shall verbalize, in a tone of voice to be heard by all persons present and to be recorded by the surveillance audio recording device, the game and table number marked thereon for table drop boxes, or the asset or unique identification number marked thereon for slot cash storage boxes; and

ii. Unlocked and the contents emptied on the count table. The inside of the box shall be held up to the full view of a closed circuit television camera to assure all contents of the drop box or slot cash storage box have been removed, after which the drop box or slot cash storage box shall be locked and placed in the storage area for drop boxes and slot cash storage boxes;

2. A count team member shall segregate:

- i. Currency, machine count coupons and gaming vouchers;
 - ii. Coin, tokens, gaming chips, manual count coupons and any mutilated or torn items; and
 - iii. Forms and documents;
3. A count team member shall attempt to match pieces of mutilated or torn items which shall be processed as follows:
- i. Mutilated or torn currency shall be recorded as revenue if the bill includes one entire serial number and one letter and number of the serial number from the other half of the bill;
 - ii. Mutilated or torn currency that is not recorded as revenue shall be placed in a sealed transparent envelope or container and transferred to the main bank by the main bank cashier or cage supervisor at the end of the count; and
 - iii. All mutilated or torn coupons and gaming vouchers shall be recorded as revenue regardless of condition;
4. The value and number of coin, tokens, gaming chips, manual count coupons (by denomination) and any mutilated or torn items shall be manually entered into the counting machine for each drop box or slot cash storage box;
5. Currency, machine count coupons and gaming vouchers shall be placed in a counting machine. The counting machine shall count and calculate the value of the currency. The value of each gaming voucher or coupon shall be obtained from the counting machine or an approved gaming voucher system, as applicable;
6. Upon completion of the machine count:
- i. For each drop box, the counting machine shall generate the report required by (c)3 above;
 - ii. The currency, table game coupons, coin, tokens, and gaming chips counted shall be placed on the banking table; and
 - iii. Any drop box coupon which has not already been cancelled upon acceptance or during the count shall be cancelled prior to the conclusion of the count;
7. The forms and documents shall be compared to the preliminary master game report for accuracy by a count team member who shall not simultaneously have access to currency. Any discrepancies shall be recorded on the preliminary master game report to be resolved by the casino accounting department. The forms and documents and preliminary master game report shall be placed in the locked accounting box to be forwarded to the casino accounting department at the end of the count process; and
8. The count team supervisor shall prepare a detailed written report describing all count room incidents that may

have negatively impacted the opening, counting and recording of the drop boxes (for example, a computer interface problem, dropped basket). The report shall include a description of any corrective action taken and shall be electronically filed with the Division at the conclusion of the count.

(f) As the contents of each table drop box are counted, if not already recorded in the computer system used to create the Master Game Report and supporting documentation, a count team member shall manually record or cause a computer system to record, the following information by game and table number:

1. The value of each denomination of currency counted;
2. The value of coin, tokens and/or gaming chips counted;
3. The total value of currency, coin, tokens and gaming chips counted;
4. The value of each denomination and total value of coupons other than match play coupons;
5. The value of each denomination and total value of match play coupons and table game wager coupons;
6. Fifty percent of the total value of match play coupons and table game wager coupons;
7. The amount recorded on each document and the total of all documents evidencing a credit card chip transaction;
8. The amount recorded on each document and the total of all documents evidencing a debit card chip transaction;
9. The amount of the Opener;
10. The amount of the Closer;
11. The serial number and amount of each Counter Check and the total amount of all Counter Checks;
12. The serial number and amount of each Pit Redemption Form and the total of all Pit Redemption Forms;
13. The serial number and amount of each Fill and the total amount of all Fills;
14. The serial number and amount of each Credit and the total amount of all Credits;
15. The amount recorded on each Complimentary Vigorish Form and the total amount of all Complimentary Vigorish Forms;
16. The table game win or loss or, for poker, the poker revenue; and
17. The table game win or loss percentage.

(g) In addition to the requirements of (f) above, the Master Game Report shall include:

1. The gaming date of the items recorded;
2. The grand total for items in (f)3 through 17 above;
3. The total number of drop boxes opened and counted; and
4. The date and time prepared.

(h) If the casino licensee offers the game of poker, the count room supervisor shall review the Master Game Report to ensure that negative poker revenue has not been reported for any poker table. If negative poker revenue has been reported for a poker table, the count room supervisor shall initial the Master Game Report for each such poker table and immediately notify the surveillance department of the poker table(s) and corresponding negative poker revenue reported thereon.

(i) As the contents of each slot cash storage box are counted, if not already recorded in the computer system used to create the Slot Cash Storage Box Report and supporting documentation, a count team member shall manually record or cause a computer system to record, the following information by asset number:

1. The asset number of the bill changer to which the slot cash storage box contents correspond;
2. The value of each denomination and total value of currency counted;
3. The number and value of each cashable coupon counted, and if a gaming voucher system is used to redeem coupons, the validation number and value of each coupon counted, and total number and value of all cashable coupons;
4. The number and value of each non-cashable coupon counted, and if a gaming voucher system is used to redeem such coupons, the validation number and value of each coupon counted, and total number and value of all non-cashable coupons;
5. A listing of the validation number and value of each gaming voucher counted, and total number and value of all gaming vouchers; and
6. Any additional information on the Slot Cash Storage Box Report as may be required by the Division.

(j) In addition to the requirements of (i) above, the Slot Cash Storage Box Report shall include:

1. The gaming date of the items recorded;
2. The grand total for items in (i)2 through 5 above;
3. The total number of drop boxes opened and counted;
4. The date and time prepared.

(k) After preparation of the Master Game Report or the Slot Cash Storage Box Report, the count room supervisor shall compare the total number of boxes counted to the

number of boxes, including any emergency boxes, collected and recorded on the box reconciliation form. Any unresolved discrepancy shall be documented on the Drop Variance Report which shall be filed with the Division.

(l) All suspected counterfeit currency shall be counted and recorded as drop on the Master Game Report or Slot Cash Storage Box Report. The counterfeit currency shall be segregated from all other currency and placed in a transparent container. A count room supervisor shall complete a Department of Treasury Counterfeit Note Report and place the container and report on the banking table.

(m) A count team member designated as the banker shall count each denomination of currency, table game coupons, tokens, and gaming chips, and verbalize the amounts. The count room supervisor shall verify the amount verbalized to the amount recorded on the Master Game Report or Slot Cash Storage Box Report. The banker and count team supervisor shall sign the report(s) attesting to the accuracy of the information recorded thereon. The information recorded thereon shall not be accessible to any person outside the count room until after the main bank cashier or cage supervisor ("cashier") has verified and accepted the drop unless otherwise authorized by the Division.

(n) All other count team members shall sign the Master Game Report and/or the Slot Cash Storage Box Report as evidence of their participation in the counting of the drop boxes and/or slot cash storage boxes.

(o) After the contents of the boxes have been counted and recorded on the Master Game Report and/or Slot Cash Storage Box Report, the count room supervisor shall notify the main cage. A cashier shall enter the count room and not have any access to the information recorded on the Master Game Report or the Slot Cash Storage Box Report. The cashier, in the presence of the banker, shall count the currency, table game coupons, coins, tokens, gaming chips, and mutilated or torn items.

1. Currency, table game coupons, coin, tokens, and gaming chips shall be presented in the count room by the banker to a main bank cashier or cage supervisor (cashier). Prior to having access to the information recorded on the Master Game Report or the Slot Cash Storage Box Report, the cashier, in the presence of the banker, shall count the items in accordance with the following requirements:

- i. The cashier shall have physical access to all items presented for counting and no currency or table game coupons presented for counting shall be wrapped or placed in any sealed bag or container until the entire count has been completed and the Master Game Report or the Slot Cash Storage Box Report has been signed by the cashier;
- ii. The cashier shall bulk count all strapped currency and table game coupons. The cashier shall count all partial straps, loose currency and table game coupons,

mutilated or torn currency and coupons, coin, tokens, and gaming chips either by hand or with an approved counting machine. If a discrepancy in an individual denomination is discovered during the initial count, the cashier shall recount the currency of that denomination either by hand or with an approved counting machine;

iii. The cashier shall randomly count the currency within at least 10 percent of the total number of straps. The count shall be by hand or with an approved counting device; and

iv. The cashier shall randomly sample the table game coupons for intermixed denominations and proper cancellation.

2. If the total currency or total coupons counted by the cashier do not agree with a total on the Master Game Report or Slot Cash Storage Box Report and the cannot be resolved, a Drop Variance Report shall be completed by the count room supervisor. The original shall be delivered to the Division and the duplicate placed in the locked accounting box in the count room. The report shall include, at a minimum, the following:

- i. The date of preparation;
- ii. The source of the variance (currency and/or coupon);
- iii. The denomination(s) of the source of the variance;
- iv. The amount of the variance;
- v. The measures taken to detect the source of the variance;
- vi. The name and signature of the count room supervisor; and
- vii. The name and signature of the cashier.

3. Upon completion of the cashier's count, the cashier shall attest by signature on the Master Game Report and/or Slot Cash Storage Box Report, that the amount of cash from drop boxes counted, and the amount of coupons from table drop boxes counted as recorded on these documents, and if applicable, the Drop Variance Report, agree with the total amounts of cash and coupons counted by the count team. Upon attestation, all items other than coupons and vouchers shall be under the exclusive control of the cashier and shall not be handled by a count team member.

(p) Once all required signatures have been obtained, a copy of the totals page of the original Master Game Report, Slot Cash Storage Box Report and disc(s) detailing all gaming vouchers and coupons counted, shall be delivered to the Division. In addition, an electronic copy of the Master Game Report and/or Slot Cash Storage Box Report shall be filed with the Division within 48 hours of the completion of the drop.

(q) Each copy of an original Master Game Report or Slot Cash Storage Box Report which is not part of a multi-part form shall be stamped with the word "copy" by the count room supervisor prior to its distribution.

(r) Any coupons and gaming vouchers for which the value could not be determined by the count machine or the gaming voucher system shall be segregated and placed in the locked accounting box for review.

(s) The original Master Game Report and Slot Cash Storage Box Report, after signing, and any other supporting documentation shall be placed in the locked accounting box located in the count room. A member of the casino accounting department with no incompatible functions shall retrieve the contents of the locked accounting box and the gaming vouchers and coupons which were processed during the count immediately after the cashier verifies, accepts, and removes the drop from the count room.

(t) For each trolley scheduled for the next drop, the count team supervisor shall determine that the number of empty boxes on the trolley is correct. The count team supervisor shall prepare and sign a drop box verification form as required by N.J.A.C. 13:69D-1.17, with the following:

1. The trolley number;
2. The pit number and number of empty boxes by pit, if applicable;
3. The slot zone and number of empty boxes by zone, if applicable; and
4. The total boxes in the trolley.

(u) A count room employee shall conduct a thorough inspection of the entire count room and all counting equipment located therein to verify that no cash, tokens, gaming chips, gaming vouchers, or coupons remain in the room and shall certify the foregoing in a writing which shall be filed with the Division.

(v) The keys shall be returned and signed in by the count room supervisor to the security department or the accounting department, as applicable, immediately following the conclusion of the count of the drop boxes or if the count room supervisor leaves the count room during the count process.

13:69D-1.33A Procedure for opening, counting and recording the contents of bill validator boxes from gaming voucher redemption machines

(a) At least once every seven days, a casino licensee shall coordinate the removal of the bill validator boxes from all gaming voucher redemption machines and the insertion of empty, replacement bill validator boxes into the machines (the "bill validator drop").

(b) Prior to the bill validator drop, a casino accounting supervisor shall count the number of empty bill validator boxes to be exchanged as part of the bill validator drop and confirm, in writing on a bill validator drop form, that the count equals the number of boxes scheduled to be collected. Prior to the drop, the form shall include at a minimum:

1. The date;
2. The gaming voucher redemption machine number(s) or location(s);
3. The number of boxes to be dropped; and
4. The signature of the casino accounting supervisor.

(c) A casino security department member and a casino accounting department member shall obtain the keys necessary to perform the bill validator drop from their respective departments.

(d) In the presence of the casino security department member, the accounting department member shall:

1. Place the appropriate number of empty bill validator boxes required for the bill validator drop into a secure cart;
2. Transport the cart and the boxes to the casino floor;
3. Unlock the cabinet(s) housing the bill validator boxes;
4. Exchange the bill validator boxes; and
5. Place the boxes removed in the secure cart.

(e) Immediately upon removal of each bill validator box, the gaming voucher redemption machine shall generate a receipt (Bill Validator Receipt) that documents the total value of each item (gaming vouchers, coupons and/or currency) in the bill validator box. Such receipt shall be placed into a locked accounting box by the accounting department member.

(f) Prior to the movement of the collected boxes, the casino accounting department member shall verify and confirm in writing by signing the bill validator drop form, that the number of boxes being transported from the casino floor equals the number of boxes in (b) above. Any discrepancies shall be immediately reported to the surveillance department and in writing to the Division in-house office.

(g) Accompanied by a casino accounting department member and a casino security department member, the locked cart containing the bill validator boxes shall be transported to:

1. The cashiers' cage for counting or a secure area approved by the Division under the control of the main bank or master coin bank and stored there until counted; or
2. The count room for counting only when the count of table game drop boxes or slot machine drop containers is not in progress.

(h) The contents of the bill validator boxes shall be counted as follows:

1. If the boxes are counted in the cashiers' cage, a main bank or master coin bank cashier shall document their contents, by item and amount, on a two-part Balance Receipt.

- i. The cashier who documents the contents of boxes shall retain the original Balance Receipt as an inventory document until forwarded directly to the casino accounting department with the main bank or master coin bank end-of-day paperwork.

- ii. The cashier shall place the duplicate Balance Receipt in a locked accounting box.

2. If the boxes are counted in the count room, the casino accounting department member(s) performing the count shall document the count for each individual bill validator box on a Balance Receipt. If the counting equipment documents the count of each individual bill validator box, the gaming vouchers, coupons and currency need only be documented for the entire bill validator drop and not for each individual bill validator box. At the completion of the count, a main bank or master coin bank cashier shall verify the contents on the Balance Receipt.

- i. The casino accounting department member(s) shall transport the gaming vouchers and coupons directly to the casino accounting department together with the original Balance Receipt and the supporting documentation for each bill validator box.

- ii. The main bank or master coin bank cashier shall transport the currency directly to the main bank or master coin bank together with the duplicate Balance Receipt.

(i) A casino licensee shall generate reports as described in its internal controls necessary to reconcile the funds placed into and dispensed by the gaming voucher redemption machines pursuant to N.J.A.C. 13:69D-1.35.

13:69D-1.34 Table game revenue reporting requirements; keno revenue

(a) On a daily basis, a casino accounting department member shall:

1. Audit the Master Game Report generated in the count room in accordance with internal control procedures;
2. Identify and record all adjustments as necessary to ensure the accurate reporting of gross revenue on the Master Game Report;
3. Generate a final audited Master Game Report;
4. Prepare a report of all adjustments over \$2,000 to the Master Game Report which shall be filed with the Division at month-end; and

5. Prepare a report of all exceptions noted during the daily audit which shall be filed with the Division at month-end.

(b) If a casino licensee offers the game of poker, a casino accounting department member shall review the count room copy of the Master Game Report for the initials of the count room supervisor indicating that negative poker revenue has been reported at one or more poker tables. For each instance of negative poker revenue, the casino accounting department member shall:

1. Conduct an investigation to determine the reason that negative poker revenue was reported in consultation with, as necessary, the table games or poker departments, the surveillance department and the security department;
2. Adjust the negative poker revenue on the Master Game Report to either:
 - i. Reflect the correct revenue amount as determined by the investigation; or
 - ii. Reflect a zero revenue amount unless the casino accounting department member determined that the negative revenue was offset by an overstated revenue amount on another gaming table or another gaming day;
3. Prepare and sign a written report detailing the results of the investigation and action taken;
4. Attach the report to the Master Game Report; and
5. Submit a copy of the written report to the Division within five days of the date of the Master Game Report.

(c) If a casino licensee utilizes one or more electronic table games whereby only cash or chip coupons are accepted and deposited in either a drop box or a bill validator and chips for buy-ins and cash-outs are processed through the table inventory, a casino accounting department member shall:

1. Generate an Electronic Table Game Daily Win Report ("ETG win report") for each table from the electronic table game system as required by the Division;
2. Compare the electronic table game system reported amount to the win or loss amount reported on the Master Game Report;
3. Prepare a monthly summary report which details the daily report comparisons;
4. Electronically file the report in (c)3 above with the Division; and
5. Unless otherwise authorized by the Division, report a month-end adjustment to increase table game revenue for each daily variance where the electronic table game system report exceeded the amount recorded on the Master Game Report.

(d) If a casino licensee utilizes an account based wagering system for electronic table game withdrawals and deposits, a casino licensee shall generate an Electronic Table Game Daily Win Report ("ETG win report") for each table from the electronic table game system as required by the Division. A casino accounting department shall report the ETG win report amounts as gross revenue in a manner approved by the Division. A casino licensee shall also generate a report (meter comparison report) on a daily basis that compares, for each electronic table game, the amounts withdrawn from and deposited to patron accounts to its corresponding electronic transfer credit meter. A casino accounting department member shall review the meter comparison report on a daily basis, investigate each variance, and:

1. Prepare one or more summary schedules of all cashable and non-cashable electronic transfer credit variances which detail the date, the electronic table game number, the variance amount and the reason for the variance;
2. Report a manual adjustment to increase the ETG win report amount for any cashable and non-cashable electronic transfer credit withdrawal variance where the meter exceeds the patron withdrawal amount, unless the reason for the variance documented in (d)1 above is sufficient to support a determination that a patron withdrawal transaction did not occur as listed on supporting documentation; and
3. Report a manual adjustment to increase the ETG win report amount for any cashable and non-cashable electronic transfer credit deposit variance where the meter is less than the patron deposit amount, unless the reason for the variance documented in (d)1 above is sufficient to support a determination that a patron deposit transaction did occur as listed on supporting documentation.

(e) A casino licensee may, if authorized by the Division, summarize the daily variance report review required in (d) above in a manner and on a monthly schedule prescribed by the Division.

(f) If a casino licensee utilizes an electronic table game which accepts gaming vouchers or coupons enrolled in a gaming voucher system in addition to currency, the daily gaming revenue shall be reported on the Slot Win Report in accordance with N.J.A.C. 13:69D-1.43A.

(g) If a casino licensee conducts table game tournaments in accordance with the rules of the Division, a casino accounting department member shall calculate the daily table game tournament revenue and prepare a tournament revenue report in a manner approved by the Division.

(h) A casino licensee may report a month-end adjustment to reduce table game revenue for counterfeit currency included in the daily calculation of gross revenue provided that certified Department of Treasury Counterfeit Note Reports substantiate the deduction.

(i) Any coupon deposited in a drop box shall be counted and included in the calculation of gross revenue, without regard to the validity of the coupon.

(j) If a casino licensee offers the game of keno, a casino accounting department member shall determine the daily keno win amount by comparing a win report from the keno computer system to the reconciliation of the keno drawers. The casino licensee shall be required to report keno revenue as the higher amount unless otherwise authorized by the Division.

13:69D-1.35 Accounting controls for automated jackpot payout machines and gaming voucher redemption machines

(a) In conjunction with the removal of the bill validator boxes as required by N.J.A.C. 13:69D-1.33A, a casino licensee shall reconcile the contents of the gaming voucher redemption machines. In addition, at least once every seven days, automated jackpot payout machines shall be emptied and reconciled.

(b) A Currency Cassette/Coin Hopper Fill Slip (Cash Fill) shall be prepared by a main bank or master coin bank cashier whenever an automated jackpot payout machine or gaming voucher redemption machine fill is to be performed. Cash Fills shall be serially prenumbered, each series of Cash Fills shall be used in sequential order, and the series numbers of all Cash Fills received by a casino licensee shall be accounted for by the casino accounting department. All original and duplicate void Cash Fills shall be marked "VOID" and shall require the signature of the preparer.

(c) Cash Fills shall be, at a minimum, a two-part form, manually prepared or computer generated and shall contain, at a minimum, the following information:

1. The designation of the machine to which the fill is to be performed as an automated jackpot payout machine or gaming voucher redemption machine and its identification number;
2. The denomination(s) of currency and coin;
3. The total value of each denomination of currency and coin and the total number of bills and coins per denomination;
4. The total value of all currency cassette and coin hopper fills;
5. The date and time prepared;
6. The signature of the main bank or master coin bank cashier who prepared the Cash Fill attesting to the accuracy on the information thereon; and
7. The signature of the employee responsible for performing the fill.

(d) The employee of the casino accounting or independent slot machine cage department with no incompatible function performing the fill shall receive the currency cassettes, currency cassette reject bins, coin hoppers, or coin hopper fills from the cashier. The main bank or master coin bank cashier shall maintain the original Cash Fill, and the employee performing the fill shall retain the duplicate until the fill is completed.

(e) The employee performing the fill shall sign out the key to the machine's cabinet from a casino accounting supervisor in accordance with the casino licensee's sign-out and sign-in procedures.

(f) The employee performing the fill shall:

1. Remove any currency cassettes, currency cassette reject bin, coin hoppers or coin and cause the machine to generate a receipt (Credit Receipt) that, at a minimum, includes:

- i. The designation of the machine as an automated jackpot payout machine or gaming voucher redemption machine and its identification number;

- ii. The date and time;

- iii. The denomination of the currency or coin for each cash cassette or coin hopper being replaced or coin hopper being filled; and

- iv. The total value of the cash, or the total number of bills or coin per denomination remaining in each currency cassette, currency cassette reject bin and coin hopper being replaced or filled;

2. Insert the replacement currency cassettes, currency cassette reject bin, coin hoppers or coins into the machine; and

3. Enter data into the machine's computer that describes the fill, and cause the machine to print a corresponding receipt (Fill Receipt) that, at a minimum, includes:

- i. The designation of the machine as an automated jackpot payout machine or gaming voucher redemption machine and its identification number;

- ii. The date and time the fill was performed;

- iii. The denomination of currency or coin for each currency cassette, coin hopper or coin being inserted into the machine; and

- iv. The total value of the cash, or the total number of bills or coins per denomination, for each currency cassette, coin hopper or coin being inserted into the machine.

(g) The employee performing the fill shall lock the cabinet and sign the duplicate copy of the Cash Fill a second time attesting that the fill was completed. The Fill Receipt and the

Credit Receipt shall then be attached to the duplicate copy of the Cash Fill and deposited in a locked accounting box.

(h) The employee performing the fill shall return all removed currency cassettes, currency cassette reject bins, coin hoppers, and coin to the main bank or master coin bank and the key to the casino accounting supervisor.

(i) A main bank or master coin bank cashier shall count and document the value of the contents of each removed currency cassette, currency cassette reject bin and removable coin hopper, and any returned coin, on a two-part receipt (Balance Receipt).

(j) The cashier shall retain the original Balance Receipt as an inventory document until forwarded directly to the casino accounting department with the end-of-day main bank or master coin bank paperwork. The duplicate Balance Receipt shall be placed in a locked accounting box.

(k) Any manual slot payout funded from an automated jackpot payout machine, but subsequently voided due to a slot machine malfunction or any other reason, shall be deposited with a main bank or master coin bank cashier and recorded and documented.

(l) At the end of each gaming day, at a minimum, all forms required by this section shall be forwarded as follows:

1. The original Cash Fills and Balance Receipts shall be forwarded to the casino accounting department; and

2. The duplicate Cash Fills with the attached Fill Receipts, the duplicate Balance Receipts and, if applicable, the attached Credit Receipts and Bill Validator Receipts, shall be collected from the locked casino accounting boxes by a casino accounting department employee and returned to the casino accounting department.

(m) In accordance with (a) above, a main bank or master coin bank cashier or supervisor thereof shall obtain a report (Inventory Report) from each automated jackpot payout machine and gaming voucher redemption machine in order to determine the starting inventory amount for the machines.

1. The Inventory Report shall include, at a minimum:

i. The date the report was generated;

ii. An indication whether the machine is an automated jackpot payout machine or gaming voucher redemption machine and the identification number of the machine; and

iii. The total amount of cash paid from the machine during the gaming day, and the cash inventory balance remaining in the machine at the end of the gaming day;

2. The information shall be reconciled with any Cash Fills and the net total from the Inventory Report shall be the starting inventory amount for the automated jackpot

payout machine or gaming voucher redemption machine; and

3. Once the net total figure has been determined, it shall be recorded as part of the inventory of the main bank or master coin bank cashier and forwarded directly to casino accounting.

(n) The casino accounting department shall generate a report (Automated Jackpot Payout Machine Journal Report) from each automated jackpot payout machine or related computer that documents each transaction conducted at the machine and shall also generate an independent report (Manual Slot Payout Report) from the casino licensee's slot monitoring system which includes, at a minimum, as to each manual slot payout dispensed by an automated jackpot payout machine, the time and date, the asset number of the slot machine, the amount of the manual slot payout and whether the manual slot payout was a jackpot, a progressive jackpot or a credit meter payout. The casino accounting department shall, confirm that:

1. The value of the currency cassette and coin hopper fills, as set forth on the Automated Jackpot Payout Machine Journal Report, agrees with the values recorded on the original Cash Fills, Fill Receipts and the value of fills recorded on the main bank and/or master coin bank closeout form;

2. The value of cash remaining in removed currency cassettes, currency cassette reject bins, coin hoppers and any returned coin, as set forth on the Automated Jackpot Payout Machine Journal Report, agrees with the values recorded on the Credit Receipts and Balance Receipts and main bank and/or master coin bank closeout form; and

3. The value of cash dispensed, as set forth on the Automated Jackpot Payout Machine Journal Report, agrees with the values recorded on the original Jackpot Payout Slips and the Manual Slot Payout Report.

(o) The casino accounting department shall generate a report (Gaming Voucher Redemption Machine Journal Report) from each gaming voucher redemption machine or related computer that documents each transaction conducted at the machine, and confirm that:

1. The value of currency cassette and coin hopper fills, as set forth on the Gaming Voucher Redemption Machine Journal Report, agrees with the values recorded on the original Cash Fills, Fill Receipts, and the value of fills recorded on the main bank and/or master coin bank closeout form; and

2. The value of cash remaining in removed currency cassettes, currency cassette reject bins, coin hoppers and any returned coin, as set forth on the Gaming Voucher Redemption Machine Journal Report, agrees with the values recorded on the Credit Receipts, Balance Receipts and main bank and/or master coin bank closeout form.

(p) The casino licensee shall be required to count and verify all currency in each currency cassette at least once every seven days and all coin in each coin hopper at least once a month, by removing all currency and coin from each currency cassette, currency cassette reject bin and coin hopper and reconciling the cash contained therein and all transactions.

(q) Any variance of \$500.00 or more discovered by the accounting department pursuant to (p) above shall be reported in writing to the casino controller, the slot department, and the Division within 72 hours of the end of the gaming day during which the variance was discovered. The report shall indicate the cause of the variance and shall contain any documentation required to support the stated explanation.

13:69D-1.36 Slot machines and bill changers; coin and slot token containers; slot cash storage boxes; entry authorization logs

(a) Each slot machine which accepts coin or tokens shall have:

1. A container, to be known as a payout reserve container ("hopper"), in which coins or slot tokens are retained by the slot machine to automatically dispense coins or slot tokens to pay jackpots or credits remaining on a slot machine, or to automatically replenish another hopper in the slot machine with coins or slot tokens. The slot machine shall be designed to divert accepted coins or slot tokens that exceed the amount of the initial hopper fill from the hopper to the slot drop bucket or, if applicable, the slot drop box;

2. A container, known as a slot drop bucket or slot drop box, to collect coins or slot tokens that are retained by the slot machine and are not used to make change or automatic jackpot payouts. Each slot drop bucket or slot drop box shall be identified by a number which corresponds to the asset number of the slot machine, and which is permanently imprinted on or affixed to the outside of the slot drop bucket or slot drop box in numerals. The number shall be conspicuous and clearly visible to persons involved in removing or replacing the slot drop bucket or slot drop box in the slot machine and through the casino licensee's closed circuit camera coverage system. The size and location of the number are subject to prior approval by the Division. In addition to bearing an asset number, each slot drop bucket or slot drop box may also be identified by a bar code label that is securely affixed thereto. Each bar code label affixed to a slot drop bucket or slot drop box shall be:

- i. Encoded, at a minimum, with the asset number of the slot machine in which the slot drop bucket or slot drop box is housed; and
- ii. Prepared in accordance with a casino licensee's internal controls, which controls shall require, without limitation, the completion of a Bar Code Label Request

Form that is signed by the requester and the preparer; provided, however, that a bar code label prepared by a member of the count team shall be tested and verified by a count room supervisor or representative of the casino accounting department other than a member of the count team, prior to the label being attached to the slot drop bucket or slot drop box; and

3. On those slot machines which include a bill changer, a secure, tamper-resistant container known as a slot cash storage box, in which shall be deposited all currency, gaming vouchers and coupons inserted into the bill changer. If the slot machine does not contain a hopper, the slot cash storage box shall be accessible only by a dedicated bill changer drop door that can be opened without opening the slot machine's main door or any other compartment of the slot machine.

(b) A slot drop bucket shall be housed in a secure compartment separate from any other compartment of the slot machine. Access to the compartment shall be by two keys, both of which are different from each other and different from the keys utilized to secure all other compartments of the slot machine. One key shall be maintained and controlled by the casino security department and the other key shall be maintained by the casino accounting department in a secure area within that department. Access to the key may be gained only by a supervisor of the department and shall require the use of a sign-in and sign-out procedure.

(c) Any slot machine equipped to accept slot tokens in denominations of \$25.00 or more shall utilize a slot drop box, rather than a slot drop bucket.

(d) A slot drop box shall have:

1. A slotted opening through which coins and slot tokens can be deposited;

2. A device that will automatically close and lock the slotted opening upon removal of the slot drop box from the slot machine; and

3. A key securing the contents of the slot drop box which is different from the keys utilized to secure all other compartments of the slot machine. The key shall be maintained and controlled by the accounting department in a secure area within that department. Access to the key may be gained only by a supervisor in that department and shall require the use of a sign-in and sign-out procedure.

(e) A slot drop box shall be housed in a locked compartment separate from any other compartment of the slot machine. The compartment in which the slot drop box is located shall be secured by a key, which shall be different from the key securing the contents of the slot drop box and any other compartment of the slot machine. The compartment key shall be maintained and controlled by the casino security department in a secure area within that department. Access to the key may be gained only by a supervisor in that

department and shall require the use of a sign-in and sign-out procedure.

(f) Each slot cash storage box shall:

1. Have a key securing the contents of the slot cash storage box which is different from the keys utilized to secure all other compartments of the slot machine. The key shall be maintained and controlled by the accounting department in a secure area within that department. Access to the key may be gained only by a supervisor in that department and shall require the use of a sign-in and sign-out procedure;

2. Have a slot opening through which currency, gaming vouchers and coupons can be inserted into the slot cash storage box;

3. Have a mechanical arrangement or device that prohibits removal of currency, gaming vouchers and coupons from the slot opening whenever the slot cash storage box is removed from the bill changer;

4. Be fully enclosed, except for such openings as may be required for the operation of the bill changer or the slot cash storage box; provided, however, that the location and size of such openings shall not affect the security of the slot cash storage box, its contents or the bill changer; and

5. Have an asset number that is permanently imprinted, affixed or impressed on the outside of the slot cash storage box which corresponds to the asset number of the slot machine to which the bill changer has been attached. In lieu of the asset number, a casino licensee may develop and maintain, in accordance with its internal controls, a system for assigning a unique identification number to its slot cash storage boxes. The asset number or unique identification number must be conspicuous and clearly visible to persons involved in removing or replacing the slot cash storage box in the bill changer and through the casino licensee's closed circuit television system. In addition to bearing an asset number or unique identification number, each slot cash storage box may also be identified by a bar code label that is securely affixed thereto. Each bar code label affixed to a slot cash storage box shall be:

i. Encoded, at a minimum, with the asset number of the slot machine in which the slot cash storage box is housed; and

ii. Prepared in accordance with a casino licensee's internal controls, which controls shall require, without limitation, the completion of a Bar Code Label Request Form that is signed by the requester and the preparer; provided, however, that a bar code label prepared by a member of the count team shall be tested and verified by a count room supervisor or representative of the casino accounting department other than a member of the count team, prior to the label being attached to the slot cash storage box.

(g) The area in which the slot cash storage box is located shall be secured by a key and separate from and accessible independently of any other compartment of the slot machine, the slot drop bucket or the slot drop box. The key to the lock securing the area where the slot cash storage box is located shall be different from the key securing the contents of the slot cash storage box. The compartment key shall be maintained and controlled by the casino security department or the slot department in a secure area within that department. Access to the key may be gained only by a supervisor in that department; provided, however, if the slot department controls the key, the slot department supervisor may issue the key to a casino security department supervisor, who may give it to appropriate casino security department personnel only for the purpose of participating in the transportation of slot cash storage boxes. Access to the key shall require the use of a sign-in and sign-out procedure.

(h) Except as otherwise provided above in this section, keys to each slot machine, or any device connected thereto which may affect the operation of the slot machine, including, without limitation, keys that activate a jackpot-to-credit-meter switch, shall be maintained in a secure place and controlled by the slot department. Access to the keys shall require the use of a sign-in and sign-out procedure.

(i) Any key removed from a department's secure area pursuant to (b), (d), (e), (f), or (g) above, shall be returned no later than the end of the shift of the department member to whom the key was issued, and the department shall establish a sign-out and sign-in procedure for all such keys removed.

(j) Unless a computer which automatically records the information required below is connected to the slot machines in the casino, as specified in the casino licensee's internal controls, the following entry authorization logs shall be maintained by the casino licensee:

1. Whenever a slot machine, or any device connected thereto which may affect the operation of the slot machine, is opened, with the exception of a bill changer, certain information shall be recorded on a "Machine Entry Authorization Log." The information shall include, at a minimum, the date, time, purpose of opening the machine or device, and the signature of the authorized employee opening the machine or device. The Machine Entry Authorization Log shall be maintained in the slot machine and shall have recorded thereon a sequential number and a manufacturer's serial number or the asset number of that slot machine;

2. Whenever a progressive controller not housed within the cabinet of a slot machine is opened, the information specified in (j)1 above shall be recorded on a "Progressive Entry Authorization Log." The Progressive Entry Authorization Log shall be maintained in the progressive unit and shall have recorded thereon a sequential number and serial number of the progressive controller;

3. With the exception of the transportation of slot cash storage boxes, whenever a bill changer, other than a separate slot cash storage box compartment, is opened, certain information shall be recorded on a "Bill Changer Log." The information shall include, at a minimum, the date, time, purpose of opening the bill changer, and the signature of the authorized employee opening the bill changer. The Bill Changer Log shall be maintained in the bill changer and shall have recorded thereon a sequential number and the serial number or asset number of the bill changer. If the bill changer is contained completely within the cabinet of a slot machine and there is no separate access to the bill changer unit, the information may be recorded on the Machine Entry Authorization Log required by (j)1 above, provided that any information that concerns the opening of the bill changer may be distinguished from any information that concerns the opening of the slot machine or any other device connected thereto; and

4. Whenever a printer for an approved gaming voucher system is accessed, the date, time, purpose of such access, and the signature of the authorized employee shall be recorded in the log required by either (j)1 or 3 above, or a separate log.

13:69D-1.36A Slot machines; hopper storage areas

(a) A hopper storage area may be used in connection with the operation of a slot machine, for the purpose of temporarily storing coins, prize tokens, or slot tokens that are to be deposited only into the slot machine's hopper that corresponds with the coin or type of token stored in the hopper storage area.

(b) A hopper storage area shall be a separate secure compartment located within or adjacent to its corresponding slot machine. A single hopper storage area may be used to store hopper fills for two or more slot machines. A hopper storage area used to supply two or more slot machines shall:

1. Be located on the casino floor in close proximity to its corresponding slot machines; and
2. Contain a separate marked compartment for each corresponding slot machine, so that all hopper fills stored in the hopper storage area can be segregated and identified by slot machine.

(c) Each hopper storage area shall:

1. Be constructed so as to provide maximum security for the coins or tokens stored in it;
2. Be secured by two separate locks, the keys to which shall be different from each other. One of the keys, which may be the same as the key which opens the slot machine corresponding to that hopper storage area, shall be maintained and controlled by the slot department. The other key, which shall be different from the key securing the corresponding slot machine, shall be maintained and controlled by the security department, in a secure area

within that department, and access to that key may be gained only by a supervisor in that department. The key from this area shall be returned no later than the end of the shift of the department member to whom the key was issued, and upon the approval of a supervisor of that department, and entry of the following information into a log:

- i. The signature of the department member to whom the key was issued;
- ii. The signature of the supervisor authorizing such issuance;
- iii. The date and time issued; and
- iv. The date and time replaced; and

3. Include a device that indicates when the door of the hopper storage area is open.

(d) Hopper storage areas shall be filled and utilized in accordance with the rules of the Division and a casino licensee's system of internal controls. No hopper storage area and no compartment within a hopper storage area that supplies two or more slot machines shall contain more than triple the hopper inventory level of each of the hoppers in its corresponding slot machine.

13:69D-1.37 Account based wagering system procedures

(a) A casino licensee may operate an electronic account based wagering system which permits a patron to upload and download efunds.

1. A casino licensee may have a complimentary efund program, which shall have internal controls that include:

- i. Audit programs that, at a minimum, shall only permit data to be adjusted by authorized casino personnel;
- ii. Procedures for handling customer disputes; and
- iii. If applicable, the manner in which a patron access control is obtained from a New Jersey or out-of-State affiliate of the casino.

2. A casino licensee may issue efunds that are cashable or non-cashable. If a slot machine has both cashable and non-cashable efunds available for play, all non-cashable efunds shall automatically be wagered before any cashable efunds are wagered.

(b) All aspects of an account based wagering system, including all hardware and software utilized therein, shall be subject to testing and approval by the Division.

(c) The internal audit department shall be responsible for testing a designated sample of transaction locations upon implementation of the account based wagering system, after any approved changes thereto, and on a semi-annual basis to ensure the continued accuracy, integrity and suitability of the system.

(d) A casino accounting department employee shall review the reports required by N.J.A.C. 13:69E-1.37A and report the daily revenue amounts in accordance with the rules of the Division.

(e) Upon the request of a patron, each casino licensee using an electronic account based wagering system shall make available a monthly statement to each patron which shall include balance and any activity on the account during the statement period.

(f) Any slot machine or table game that utilizes non-cashable efunds, as well as all written promotional materials and application forms relating to such efunds shall disclose all restrictions upon the use of non-cashable efunds. Such disclosure shall, at a minimum, provide notice that a non-cashable efund transfer:

1. Cannot be converted into cash by a patron; and
2. Is automatically wagered before any cashable efunds are wagered.

13:69D-1.37A Slot machines; tokenization; residual slot credit

(a) A slot machine equipped with tokenization shall accept only slot tokens with a denomination of \$1.00 or less if the residual slot credit cannot be redeemed.

(b) Any residual slot credit not played or redeemed by a patron shall be deemed abandoned; provided, however, that any such credit shall remain on the slot machine until:

1. Played or redeemed by a patron; or
2. Cancelled by the casino licensee in a manner approved by the Division.

(c) Any slot machine equipped with tokenization shall bear the notices required by the rules of the Division.

(d) A casino licensee using slot machines equipped with tokenization shall maintain internal controls that set forth the manner in which tokens from different denominations of tokenized machines will be segregated, counted and recorded by denomination of slot machine including, but not limited to, the following requirements:

1. The front and back of slot drop buckets and slot drop boxes for slot machines equipped with tokenization shall be conspicuously marked in a manner approved by the Division to identify the fact that the slot machine is equipped for tokenization, as well as the denomination of that slot machine; and
2. If a casino licensee offers slot machines which are equipped for tokenization and other slot machines which accept tokens but are not so equipped, the slot drop buckets and slot drop boxes from slot machines equipped with tokenization shall be segregated from all slot drop buckets and slot drop boxes from slot machines which accept

tokens of the same denomination but are not so equipped, from the time they are removed from a slot machine until the contents of the slot drop buckets and slot drop boxes are counted.

13:69D-1.38 Gaming tables; slot machines and bill changers; movement; removal from a casino floor

(a) The casino manager or his or her designee shall notify in writing the casino accounting department, the security department and the Division, 72 hours in advance of all movements and removals of gaming tables and slot machines. The notification shall include at a minimum:

1. The date and time of movement or removal;
2. The gaming table(s) or asset number(s) of slot machines, as applicable;
3. Whether a movement or removal;
4. The location from which gaming table or slot machine will be moved;
5. The location to which the gaming table or slot machine will be moved; and
6. The signature of a casino manager or designee.

(b) Prior to moving or removing a gaming table:

1. The table inventory shall be credited from the table; and
2. The table drop box shall be removed during a scheduled drop box pick-up and a replacement box not placed on the table.

(c) Prior to moving or removing a slot machine:

1. The machine's slot drop container(s) and hopper contents shall be removed during scheduled slot drop container pick-ups. Any hopper contents shall be placed in the corresponding slot drop box or slot drop bucket, as applicable;
2. All meters shall be read and recorded in conformity with the rules of the Division;
3. Any coins or slot tokens in any of the slot machine's corresponding hopper storage area shall be removed, transported, and counted;
4. Any credits remaining on the slot machine shall be cancelled; and
5. The machine entry authorization log shall be:
 - i. Retained with the slot machine if the slot machine is being relocated on the casino floor; or
 - ii. Forwarded to casino accounting department if the slot machine is being removed from the casino floor.

13:69D-1.39 Progressive slot machine jackpots

(a) This section shall apply to any slot machine that offers one or more progressive jackpots that increase in value as the machine is played based upon a set rate of progression, and awarded when a player achieves a specific game outcome.

(b) A progressive jackpot shall be controlled by an external progressive controller or reside within the main program.

(c) An external progressive controller shall be in a location approved by the Division in a compartment or cabinet which has two separate locking mechanisms. One locking mechanism shall be maintained and controlled by the security department and the second locking mechanism shall be maintained and controlled by the slot department. Whenever the progressive controller has been accessed written notification shall be provided to the Division.

(d) Except as permitted by (j) below, each slot machine that is connected to a common progressive meter ("common display unit") for the purpose of offering the same progressive jackpot on two or more slot machines (a "linked slot machine") shall:

1. Be of the same denomination and have the same probability of winning the progressive jackpot as every other linked slot machine connected to such common display unit;
2. Require the same invested amount to entitle the player to a chance at winning the progressive jackpot; and
3. Require each investment increment the meter(s) by the same rate of progression as every other linked slot machine connected to such common display unit.

(e) Every casino utilizing a linked slot machine shall submit to the Division for prior approval the location and manner of installing the common display unit.

(f) No slot machine that includes a slot machine game offering a progressive jackpot shall be placed on the casino floor until the casino licensee or, as applicable, the slot system operator has submitted to the Division the following:

1. The initial and reset amounts at which the progressive meter(s) are to be set;
2. The proposed system for controlling the keys and access codes to the machine;
3. The progressive configurations that do not conflict with Division rules regarding theoretical RTP;
4. The rate of progression for each progressive jackpot, which shall not be changed except upon notice to the casino accounting department; and
5. The calculated probability of winning each progressive jackpot, which probability shall not exceed 100 million to one.

(g) No progressive meter(s) shall be turned back to a lesser amount unless:

1. The amount indicated has been paid to a winning patron;
2. The progressive jackpot amount won by the patron has been recorded in accordance with a system of internal controls;
3. The change is necessitated by a slot machine or meter(s) malfunction, in which case:
 - i. For progressive jackpots governed by (b) above, an explanation shall be entered on the Progressive Slot Summary required in (k) below and the Division shall be informed; and
 - ii. For progressive jackpots governed by (o) below, an explanation shall be entered on the Machine Entry Authorization Log unless the slot machine automatically addresses the malfunction;
4. The patron has opted to risk the progressive award as permitted by the rules of the slot machine game; or
5. The jackpot has been removed or transferred in a manner consistent with Division rules.

(h) Once an amount appears on a progressive meter(s), the probability of winning the progressive jackpot may not be decreased unless the progressive jackpot has been won by a patron or the progressive jackpot is removed or transferred as permitted by the rules of the Division.

1. A casino licensee may, upon approval by the Division, transfer primary and secondary progressive jackpots to any other progressive game or games upon expiration of a minimum 10-day conspicuous posted notice.
2. A casino licensee may, upon Division approval, transfer the casino portion(s) of linked slot machine progressive jackpots which are secondary to progressive jackpots maintained by slot system operators, provided that a 10-day conspicuous notice is posted.
3. Progressive meter transfers described in (h)1 and 2 above may be placed on any level of jackpot on the new progressive games selected.

(i) A casino licensee or slot system operator may limit or terminate a progressive jackpot in accordance with the following procedures:

1. Prior to the time that a particular amount is registered on the progressive meter, a payout limit for the progressive jackpot that is equal to or greater than that particular amount may be established by providing notice of the payout as permitted by this section;
2. After a progressive jackpot is won, the progressive jackpot may be terminated if:

i. Notice to terminate was provided prior to the winning of the jackpot; and

ii. Any slot machine that offered the progressive jackpot is shut down or rendered unplayable as soon as possible after the jackpot is won; provided, however, that if such slot machine is not shut down or rendered unplayable within 24 hours after the progressive jackpot is won, the notice required shall be considered void and the progressive jackpot on that slot machine shall continue to be offered until won and terminated or transferred in accordance with this section; and

3. A casino licensee may permanently remove one or more linked slot machines from the casino floor provided that at least one linked slot machine offering the same progressive jackpot remains pursuant to a multi-casino progressive slot system agreement.

(j) Two or more linked slot machines offering the same progressive jackpot may be of different denominations and/or have different minimum wagers required to win the progressive jackpot, provided that:

1. The probability of winning the progressive jackpot is directly proportional to the minimum wager required to win that jackpot. For example, if on the same link, a nickel slot machine requires 20 coins (a \$1.00 wager), a quarter slot machine requires eight coins (a \$2.00 wager), and a dollar slot machine requires three coins (a \$3.00 wager) to win the progressive jackpot, then the probability of a winning wager must be three times more likely on a linked dollar machine than on the linked nickel machine, and twice more likely on a linked quarter machine than on the linked nickel machine. Similarly, if among three linked quarter denomination slot machine games, the first required two coins (a \$.50 wager), the second required four coins (a \$1.00 wager) and the third required eight coins (a \$2.00 wager) to play for the progressive jackpot, then on each handle pull, the probability of winning the jackpot would be twice more likely on the second machine than on the first machine, and four times more likely on the third machine than on the first machine; and

2. The probability of winning a progressive jackpot offered on linked slot machines may vary among such machines when necessary to enable a casino licensee or the slot system operator to institute a change in the probability which is otherwise permitted by this section, if the change is completed expeditiously in accordance with procedures that have been approved by the Division.

(k) For a progressive jackpot controlled by an external progressive controller which has a reset amount of \$1,200 or greater, the amount indicated on the primary progressive meter on each slot machine shall be recorded on a Progressive Slot Summary, at a minimum, at least once every seven calendar days and each Progressive Slot Summary shall be signed by the preparer. If not prepared by the casino accounting department, the Progressive Slot Summary shall

be forwarded to the casino accounting department by the end of the gaming day on which it is prepared. A representative of the casino accounting department shall be responsible for calculating the correct amount that should appear on the primary progressive meter and notifying the Division of the adjustment. If an adjustment to the primary progressive meter is necessary, the adjustment shall be made by a member of the slot department as follows:

1. Supporting documentation shall be maintained to explain any addition or reduction in the registered amount on the primary progressive meter, which documentation shall include, at a minimum:

- i. The date;
- ii. The asset number of the slot machine;
- iii. The amount of the adjustment; and
- iv. The signature of the slot department member making the adjustment; and

2. The adjustment shall be effectuated within 24 hours of the meter reading.

(l) No adjustments to a progressive display shall be made without the approval of the accounting department.

(m) A slot machine offering a progressive jackpot that is temporarily removed from the casino floor shall be returned to or replaced on the casino floor within 10 gaming days. The amount on the progressive meter(s) on the returned or replacement machine shall not be less than the amount on the progressive meter(s) at the time of removal. If the slot machine is not returned or replaced within 10 days of the slot machine's removal, the progressive meter(s) amount at the time of removal shall be added to another progressive slot machine.

(n) Slot machines that offer progressive jackpots may have payout only hoppers from which prize tokens may be paid as jackpots, provided that prize tokens shall not be available as a payout on a winning progressive jackpot.

(o) A casino licensee may terminate a progressive jackpot or in-house linked progressive jackpot (local area progressives) by providing a minimum of 30 days notice to patrons. The notice shall conspicuously state that the jackpot will terminate on a specified date if not won by that time. Any game featuring a progressive jackpot or any linked game system terminated pursuant to this subsection must be permanently removed from the casino. Notice of termination is to be provided to the Division's Technical Services Bureau at the time that notice of termination is provided to the public.

1. Upon termination by any casino of any game featuring a progressive jackpot, the game or games may, upon Division approval, be made non-progressive with static jackpot(s) if existing game programs permit such options.

2. A casino licensee may terminate the casino licensee's portion of secondary jackpot(s) of progressive jackpot systems interlinked in more than one casino by providing a 30-day notice to patrons. The secondary jackpot(s) may not be re-established but jackpots may be made static.

(p) A slot machine may offer a progressive jackpot which increases in value based upon either handle contributions that are adjusted and displayed by the approved program that controls the slot machine or events that are dictated by the approved program. The slot machine shall conform with the following requirements:

1. The slot machine shall include a meter or display, visible from the front of the slot machine, that advises the player of the amount which can be won if the progressive jackpot display appears; and

2. The approved program for the slot machine shall limit the progressive jackpot to an amount which is less than \$1,200 unless the program is also capable of configuring, storing and recalling the parameters relating to the progressive jackpot including, but not limited to, the current amount of the progressive jackpot, the progressive reset amount, the maximum progressive amount and the increment amount.

13:69D-1.39A Linked slot machines interconnected in more than one casino; slot system operator; computer monitoring room

(a) Two or more casino licensees may, with the prior approval of the Division, operate linked slot machines that are interconnected in the participating casinos (a "multi-casino progressive slot system" or "slot system").

(b) Each multi-casino progressive slot system shall be operated and administered:

1. By the participating casino licensees in accordance with the terms of a written agreement that has been executed by each participating casino licensee and approved by the Division ("slot system agreement"); or

2. In whole or in part, by a casino service industry enterprise applicant or licensee on behalf of the participating casino licensees provided that the slot system agreement is executed by the casino service industry enterprise.

(c) The person or persons designated in a slot system agreement responsible for the operation and administration of a slot system shall be referred to as a "slot system operator."

1. More than one slot system operator may be involved in the operation and administration of a slot system. A slot system operator may be involved in the operation and administration of more than one slot system.

i. If more than one slot system operator is involved in the operation and administration of a particular slot system, there may be more than one slot system agreement with regard to that slot system; and

ii. Each participating casino licensee shall be a party to all slot system agreements for a particular slot system.

2. An agreement between a slot system manufacturer and a casino licensee pursuant to which the slot system manufacturer agrees to sell, lease or service, but not operate or administer, slot system components shall not be considered a slot system agreement. A separate agreement may be entered between the slot system manufacturer and each casino licensee participating in the slot system.

(d) Each slot system agreement shall specifically identify and describe the role, authority and responsibilities of each participating casino licensee and each slot system operator in the conduct of the slot system. The agreement shall include:

1. A description of the process by which significant decisions that affect the operation of the game are approved and implemented by each casino licensee or slot system operator;

2. If applicable, the casino licensee or slot system operator responsible for establishing and serving as trustee of the trust required by the rules of the Division for each slot system game offering an annuity jackpot;

3. The casino licensee or slot system operator initially responsible for the funding and payment of all jackpots, fees and taxes associated with the operation of the slot system; and

4. The casino licensee or slot system operator responsible for generating, maintaining and filing all records and reports required by the Act and rules of the Division.

(e) Each party to a slot system agreement shall only be liable for acts, omissions and violations of the Act or the rules of the Division related to its own individual responsibilities under the slot system agreement, unless the slot system agreement specifically provides for joint and several liability.

(f) Each casino licensee or slot system operator seeking approval to participate in a multi-casino progressive slot system shall submit to the Division a system of accounting and internal controls specifying the manner in which the participating casino licensees and slot system operators will satisfy the requirements of the Act and the Division's regulations concerning the operation of slot machines and multi-casino progressive slot systems. Any casino service industry enterprise seeking approval to participate in a slot system as a slot system operator shall:

1. Submit to the Division:

i. A list of each employee of the casino service industry enterprise serving in a slot system operator position title, which list shall include the following information for each current employee:

- (1) The last name, first name and middle initial;
- (2) The date of birth;
- (3) The position title; and
- (4) The license or registration number, as applicable; and

ii. If the casino service industry enterprise is responsible for operating and administering the computer monitoring room required by (h) below, a separate agreement with a casino licensee pursuant to which the casino licensee accepts responsibility for surveillance of the computer monitor room unless:

- (1) All terms concerning responsibility for surveillance of the computer monitoring room are established in the slot system agreement; or
- (2) The casino service industry enterprise elects to comply with the optional surveillance requirements set forth in (h)2ii below; and

2. Identify the manner in which it will comply with all relevant requirements of N.J.A.C. 13:69D-1.8 and 1.45 as if it were a casino licensee.

(g) A casino licensee may, with the prior approval of the Division, designate one or more casino key employees to represent the interests of the casino licensee in the operation and control of a multi-casino progressive slot system. Any designated representative shall only be permitted to exercise the duties and responsibilities he or she is authorized to perform for the casino licensee pursuant to N.J.A.C. 13:69D-1.11; provided, however, a designated representative may also communicate information and directions concerning the operation and control of the system to or from other employees of the casino licensee who are authorized to exercise responsibility for such matters.

(h) Each multi-casino progressive slot system shall be controlled and operated from a computer monitoring room approved by the Division. The computer monitoring room for a multi-casino progressive slot system shall:

1. Be under the sole possession and control of, and maintained and operated by, employees of the slot system operator designated in the slot system agreement for that slot system;
2. Have continuous clandestine CCTV coverage of the operation of the slot system and its equipment by:

i. The surveillance department of a casino licensee designated in the slot system agreement for that slot system (the "surveillance casino"); or

ii. A video surveillance system maintained in a secure portion of the computer monitoring room that is accessible only in accordance with internal controls submitted to the Division and which, at a minimum:

- (1) Provide continuous dedicated CCTV coverage to the Division's office located in one casino hotel facility;
- (2) Continuously record the transmissions of the CCTV system and be capable of superimposing the time and date of the transmission on each recording; and
- (3) Require the secure retention of the recordings made by the CCTV system on tape or other storage media for a period of no less than 30 days or for such longer period as may be directed by the Division if particular recordings are determined by the Division to be of evidentiary value;

3. Maintain a video surveillance system in a location approved by the Division for the purposes of providing coverage as required herein in an emergency situation;

4. Be accessible only through a locked door, which door shall be equipped with an alarm device that signals either the CCTV monitoring room of the surveillance casino, if the computer monitoring room is operated pursuant to (h)2i above, or the employees of the slot system operator, if operated pursuant to (h)2ii above, whenever the door to the computer monitoring room is open;

5. Have a Computer Monitoring Room Entry Log, which Log shall be:

- i. Kept in the computer monitoring room;
- ii. Maintained in a book with bound numbered pages that cannot be readily removed or in an electronic format as approved by the Division; and
- iii. Signed by each person whose presence is not expressly authorized and identified in the internal controls of the computer monitoring room slot system operator, with each Log entry containing, at a minimum, the following information:

- (1) The date and time entering the computer monitoring room;
- (2) The entering person's name, his or her department or employer and, if applicable, his or her employee license number;
- (3) The reason for entering the computer monitoring room;

(4) The name of the person authorizing the person's entry into the computer monitoring room; and

(5) The date and time of exiting the computer monitoring room;

6. Be readily accessible to Division personnel 24 hours a day;

7. Be in a location within Atlantic County, New Jersey approved by the Division;

8. Be housed in a facility approved by the Division that is owned or leased by a slot system operator; and

9. Be designed in a manner that assures that the operation of the multi-casino progressive slot systems will not be disrupted.

13:69D-1.40 Attendant paid jackpots and credit meter payouts

(a) Whenever a patron wins a jackpot or requests payment of the amount on a credit meter ("cancelled credits") that is not totally and automatically paid directly from the slot machine in coins, slot tokens, or a gaming voucher, a casino licensee shall process the payout in accordance with this section and, as applicable, as follows:

1. For a jackpot which includes merchandise or other things of value, in accordance with N.J.A.C. 13:69D-1.40A;

2. For a jackpot in the form of an annuity, in accordance with N.J.A.C. 13:69D-1.40B;

3. For a jackpot which is generated from a multi-casino slot system, in accordance with N.J.A.C. 13:69D-1.40C;

4. For a payout which is paid by a slot attendant carrying an imprest fund ("pouch pay"), in accordance with N.J.A.C. 13:69D-1.40D; or

5. For a payout which is system-verified ("Express Jackpot"), in accordance with N.J.A.C. 13:69D-1.40E.

(b) A casino licensee may use an approved computerized slot monitoring system for the recordation and payout of a jackpot or cancelled credits if the slot machine is connected to the system. The slot monitoring system shall automatically and independently record the following information, which information shall not be susceptible to change:

1. The date and time that the payout registered;

2. The asset number of the slot machine;

3. The amount of the payout as automatically and independently determined by the slot machine; and

4. Whether the payout was an attendant paid jackpot, attendant paid cancelled credits or progressive jackpot.

(c) A slot attendant or above, after determining the appropriate amount of the payout, shall prepare a Request for

Payout ("Request") whenever a patron wins a jackpot or requests a credit meter payout that is not totally and automatically paid directly from the slot machine in coins, slot tokens or a gaming voucher. The Request may be manually prepared or electronically submitted to the slot monitoring system at the slot machine. If the electronic submission fails to generate a payout, a manual Request shall be prepared.

(d) The Request shall include the following information:

1. The date and time that the jackpot display or credit meter amount was observed by the preparer;

2. The asset number of the slot machine;

3. The winning combination or a notation that it was a credit meter payout;

4. The amount to be paid to the patron;

5. The method of payment requested by the patron (cash, slot tokens, casino check, cashier generated gaming voucher or, if available, gaming chips); and

6. The signature or identification code of the preparer.

(e) If the slot machine, the progressive meter or the credit meter will be reset prior to the payment to the patron or if payment will be made directly to the patron by a slot, master coin bank or general cashier, the preparer of the Request shall also obtain the signature or identification code of a casino security department member. If the payout amount is \$25,000 or more, a slot shift manager or above shall also sign attesting to the winning combination and the amount or the amount on the credit meter to be paid to the patron. The slot attendant or above shall also prepare a Jackpot Payout Receipt (Receipt). The Receipt shall be, at a minimum, a two-part form, and contain the following:

1. The information required by (d)1 through 4 above;

2. The signature of the winning patron on the original only;

3. If the patron has won an annuity jackpot with a cash payout option, the face amount of the jackpot displayed on the slot machine or progressive meter or provided by the slot system operator, stated in numbers and in words; and

4. The signature of the preparer indicating that the information on the Receipt is correct and agrees with the information on the Request.

(f) The Receipt, if applicable, shall be distributed as follows:

1. The original shall be immediately delivered to the slot, master coin bank or general cashier by the preparer or a casino security department member along with the manually prepared Request; and

2. The duplicate shall be immediately presented to the winning patron.

(g) Unless the Request was electronically submitted, the preparer of the Request shall immediately transport the Request to a slot booth, master coin bank, satellite or cashiers' cage or an automated jackpot payout machine. A casino security department member may alternatively transport a Request for the preparation of a Payout at locations other than an automated jackpot payout machine.

(h) A slot, master coin bank or general cashier (cashier) shall compare the information on the Request to the information in the system. If the information on the Request agrees, the cashier shall prepare a payout slip in accordance with this section. If the information does not agree, the cashier shall summon a slot supervisor or above with no incompatible functions who shall proceed to the slot machine where the payout was registered and observe the jackpot display or the amount on credit meter.

1. If the information on the Request is accurate, the slot supervisor shall authorize the payout through a system override by signing the Request in the presence of the cashier and causing his or her name or identification code to be input into the slot monitoring system to authorize the generation of a Payout.

2. If the information on the Request is inaccurate, the supervisor shall prepare a new Request in accordance with (d) above and transmit the Request to the cashier. If electronically submitted and accepted, the payout shall be prepared in accordance with this section. If the information is not accepted, the payout shall be prepared as an override in accordance with (h) above. The new Request shall be maintained with the original Request.

(i) In response to a Request, the cashier shall input his or her name or identification code into the slot monitoring system, enter the information necessary for an override, if applicable, and generate a Jackpot Payout Slip (Payout). If an override is performed, the slot monitoring system shall separately maintain both the original and override information.

(j) A Payout may be generated by a system override without a slot supervisor first verifying the accuracy of the information on the Request provided that:

1. The payout is a linked progressive jackpot; and
2. The variance between the amount of the payout as input from the information on the Request and the amount recorded by the slot monitoring system is less than \$25.00.

(k) If the Payout cannot be generated because the slot monitoring system is not operational, the Payout shall be manually prepared in accordance with (m) below and the Payout shall not be generated in the slot monitoring system when it becomes operational.

(l) Payout slips shall be serially prenumbered forms, each series of which shall be used in sequential order, and the series of numbers of all Payouts received by a casino licensee 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. A casino licensee may utilize serially prenumbered combined jackpot payout/hopper fill forms provided that the combined form shall be used in a manner which complies with this subsection.

(m) For manually prepared Payouts, the following procedures and requirements shall be observed:

1. Each series of Payouts shall be a three-part form, at a minimum, and shall be:

i. Inserted in a locked dispenser that permits an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser that discharges the original and duplicate and maintains the triplicate in a continuous, unbroken form; or

ii. Attached in a manner that permits each form to be written on simultaneously and allows for the removal of the original and the duplicate and maintains the triplicate in a secure manner; and

2. Access to the triplicates shall be controlled at all times by employees with no incompatible functions responsible for accounting for the unused supply of Payouts, distributing payout forms, and retrieving, each day, any used triplicates.

(n) For computer prepared Payouts, including all Payouts generated by automated jackpot payout machines, each series of Payouts shall be, at a minimum, a two-part form. A Payout shall consist of an original and duplicate, and all information thereon, other than the serial number of any casino check used as payment, shall be maintained in stored data in machine-readable form. The stored data shall not be susceptible to change or removal by any personnel after preparation of a Payout.

(o) On Payout originals, duplicates and triplicates, the preparer shall record or, if computerized, the printer shall print and maintain in stored data the following information:

1. The asset number and location of the slot machine on which the payout was registered;
2. The jackpot display or notation that it was a credit meter payout;
3. The date and time when the payout occurred;
4. The amount indicated on the Request pursuant to (d)4 above, provided that this amount may, in the casino licensee's discretion, be rounded up to the nearest denomination of coin or token or to the nearest whole dollar;
5. The method of payment (cash, slot tokens, casino check, gaming voucher or gaming chips);
6. The location from which the amount is to be paid;
7. If the payout is an Express Jackpot, a notation to that effect together with the name or identification code of the

slot attendant or slot attendant supervisor who prepared the Request;

8. If the Payout is generated by a system override, a notation to that effect and the name or identification code of the slot supervisor who authorized the system override;

9. The signature or, if computer prepared, identification code of the preparer; and

10. The serial number of any casino check issued in payment.

(p) All cash or slot tokens, casino check, cashier generated gaming voucher, or gaming chips paid to a patron as a result of a payout shall, as applicable, be:

1. Distributed by the cashier directly to the patron; provided, however, that if a Request is submitted electronically, a payout shall not be distributed by a cashier directly to a patron unless any of the additional attestations and signatures required by (e) above were obtained at the time the Request was prepared;

2. Disbursed by the cashier to:

i. A slot attendant or above, who shall transport the cash, slot tokens, gaming chips, or gaming voucher or casino check directly to the patron for payment in accordance with (r) below; or

ii. A casino security department member, who shall transport the cash, slot tokens, gaming chips or gaming voucher or casino check to a slot attendant, or above, for payment to the patron in accordance with (r) below; or

3. Dispensed by an automated jackpot payout machine to the slot attendant or above who prepared the Request and Payout for payment to the patron in accordance with (q) below.

(q) When cash or slot tokens or any gaming chips are paid, or any casino check or gaming voucher issued, directly to a patron by the cashier as a result of a Payout, the following procedures shall be followed:

1. If the Request was manually prepared and a casino security department member and, if applicable, a slot shift manager have not signed the Request, the cashier shall give the Request to a casino security department member who shall:

i. Transport the Request to the slot machine identified on the Request;

ii. Verify that the jackpot display on the slot machine or the amount on the credit meter and the amount to be paid to the patron match the information on the Request;

iii. Sign the Request;

iv. Obtain the signature of a slot shift manager if the payout amount is \$25,000 or above; and

v. Return the Request to the cashier;

2. If a Receipt was issued and all required verifications of the jackpot display on the slot machine or the amount on the credit meter were placed on the Request in accordance with (e) above, the cashier shall:

i. Summon the following personnel to witness the payment to the patron and sign the duplicate payout:

(1) A casino security department member and a slot attendant or above if the manual slot payout is less than \$25,000; or

(2) A casino security department member, and a slot shift manager or above if the manual slot payout is \$25,000 or more;

ii. Require the patron to present the duplicate Receipt to the cashier and sign it in his or her presence in order to receive payment; and

iii. Compare the duplicate Receipt to the original Receipt and, if in agreement, determine that all required signatures verifying the amount to be paid to the patron have been placed on the Request;

3. The cashier shall then pay the patron in the presence of the personnel identified in (q)2 above, who shall sign the duplicate Payout attesting to the accuracy of the information on the Payout and the disbursement of the payment to the patron;

4. Once payment has been made and all required signatures obtained, the cashier shall give the duplicate Payout to the casino security department member, who shall as expeditiously as possible deposit it into a locked accounting box at the casino security podium or other location in accordance with the internal controls; and

5. The cashier shall attach the Request, if applicable, and the original and duplicate Receipt, if applicable, to the original Payout. If the disbursement is made from a slot booth all forms shall be forwarded by the end of the gaming day to the master coin bank for reimbursement. If the disbursement is made from the cashiers' cage, all forms shall be forwarded by the end of the gaming day to the main bank for reimbursement.

(r) Except for a pouch payout, whenever a winning patron will be paid a payout by a slot attendant or above, the following procedures shall be followed:

1. The cashier shall prepare or generate a Payout or, if payment will be made with cash dispensed by an automated jackpot payout machine, the slot attendant or slot attendant supervisor shall generate a Payout in accordance with this subsection;

2. The cashier shall present the original and duplicate Payout, together with the cash, slot tokens, gaming chips or casino check and, if applicable, the original Receipt to:

- i. The slot attendant or above who shall then:
 - (1) Verify the amount to be paid to the patron and sign the original and duplicate Payout attesting to the accuracy of the information on the Payout and the receipt of the payment and, if applicable, original Receipt from the cashier;
 - (2) Return the original Payout to the cashier who shall retain it until forwarded to the slot booth, cashiers' cage or master coin bank;
 - (3) Transport the duplicate Payout and, if applicable, the original Receipt with the payment to the patron; and
 - (4) Comply with the provisions of either (r)3 or 4 below; or
 - ii. A casino security department member, who shall then:
 - (1) Verify the amount to be paid to the patron and sign the original and duplicate Payout attesting to the accuracy of the information on the Payout and the receipt of the payment and, if applicable, original Receipt from the cashier;
 - (2) Return the original Payout to the cashier who shall retain it until forwarded to the slot booth, cashiers' cage or master coin bank;
 - (3) Transport the duplicate Payout and, if applicable, the original Receipt with the payment to the slot attendant or above; and
 - (4) Require the slot attendant or above to verify the amount to be paid to the patron and sign the duplicate Payout attesting to the accuracy of the information on the Payout and the receipt of the payment and, if applicable, original Receipt from the casino security department member;
3. If the Request has not been signed by the personnel specified in (e) above, the slot attendant or slot attendant supervisor shall summon the following personnel to the slot machine:
 - i. A casino security department member who shall verify that the jackpot display on the slot machine or the amount on the credit meter and the amount to be paid match those which appear on the duplicate Payout; and
 - ii. If the payout is \$25,000 or more, a slot shift manager who shall similarly verify that the jackpot display on the slot machine or the amount on the credit meter and the amount to be paid match those which appear on the duplicate Payout;
 4. If a Receipt was issued and all required verifications of the jackpot display or the amount on the credit meter were completed in accordance with this section, the slot attendant or above shall:
 - i. Summon the following personnel to witness the payment to the patron:
 - (1) The casino security department member who signed the Request if the payout is less than \$25,000; or
 - (2) The casino security department member and the slot shift manager who signed the Request if the payout is \$25,000 or more;
 - ii. Require the patron to present and sign the duplicate Receipt; and
 - iii. Compare the duplicate Receipt to the original Receipt;
 5. If the payout is being dispensed to a slot attendant or above by an automated jackpot payout machine, that person shall cause his or her name or identification number and password to be input into the slot monitoring system, together with the asset number of the slot machine, the amount of the payout and the jackpot display or an indication that it is a credit meter payout and:
 - i. If the asset number of the slot machine and the amount of the payout entered agree, within three attempts, with the information recorded in the slot monitoring system, the automated jackpot payout machine shall indicate that the information agrees, and the slot attendant or above shall:
 - (1) Cause the automated jackpot payout machine to dispense the amount of the payout;
 - (2) Generate the two-part Payout from the automated jackpot payout machine printer;
 - (3) Agree the amount of cash dispensed by the machine and the data on the Payout;
 - (4) Sign the original and duplicate Payout attesting to the accuracy of the information on the Payout and the receipt of the cash from the automated jackpot payout machine or any shortage or overage;
 - (5) Drop the original Payout with the Request attached thereto into a locked accounting box at the automated jackpot payout machine;
 - (6) Transport the payout and the duplicate Payout to the patron; and
 - (7) The payout shall thereafter be completed in accordance with the procedures of (r)6 through 9 below; provided, however, if the casino licensee satisfies the requirements of an Express Jackpot and the amount of the manual slot payout is less than \$10,000, a casino security department member shall not be required to participate in the transaction; and
 - ii. If the asset number of the slot machine or the amount of the payout does not agree, within three attempts, with the information recorded in the casino

licensee's slot monitoring system, the payout shall not be paid from the automated jackpot payout machine, but shall be paid in accordance with the payout override procedures;

6. Once the procedures required by (r)3, 4, or 5 above have been completed, the slot attendant or above shall pay the winning patron in the presence of the following personnel, who shall sign the duplicate Payout attesting to the verification of the jackpot display on the slot machine or the amount on the credit meter, the accuracy of the information on the payout and the disbursement of the payment to the patron:

i. The casino security department member who verified the jackpot display and the amount to be paid or the amount on the credit meter if the payment is less than \$25,000; or

ii. The casino security department member and the slot shift manager or above who verified the jackpot display and the amount to be paid or the amount on the credit meter if the payment is \$25,000 or more;

7. Once the patron has been paid and all necessary signatures have been obtained on the duplicate Payout, a casino security department member shall as expeditiously as possible deposit the duplicate Payout into a locked accounting box;

8. The slot attendant or slot attendant supervisor shall immediately return the original and duplicate Receipt, if applicable, to the slot booth, cashiers' cage, satellite cage or master coin bank; and

9. The cashier shall attach the Request, if applicable, and the original and duplicate Receipt, if applicable, to the original Payout. If the disbursement is made from a slot booth all forms shall be forwarded by the end of the gaming day to the master coin bank for reimbursement. If the disbursement is made from the cashiers' cage or satellite cage, all forms shall be forwarded by the end of the gaming day to the main bank for reimbursement.

(s) At the end of each gaming day, at a minimum, all forms required by this section shall be forwarded as follows:

1. The original Payout with the attached Request, if applicable, and the original and duplicate Receipt, if applicable, shall be forwarded to the accounting department, which, as soon as reasonably practicable after receipt, shall confirm that the information required to appear thereon pursuant to (d), (e), and (o) above agrees with the information required to appear on the triplicate Payout or in stored data pursuant to (o) above; and

2. The duplicate Payout shall be collected from the locked accounting boxes by an accounting department employee and returned to the accounting department, which, as soon as reasonably practicable after receipt, shall record the information on the Slot Win Report and shall

confirm that the information on the duplicate Payout pursuant to (o) above agrees with the information on the triplicate Payout or in stored data pursuant to (o) above.

(t) At the end of each gaming day, at a minimum, all forms generated by the gaming voucher system in accordance with a casino licensee's internal controls that support a jackpot payout shall be forwarded to the casino accounting department, which, as reasonably practicable after receipt, shall confirm that the information contained thereon agrees with the information required to appear on the Payout or in stored data in accordance with (o)1, 3, and 4 above.

(u) All gaming chips paid to a patron as a result of winning a jackpot shall be:

1. Distributed or disbursed by a general cashier or slot cashier in accordance with the applicable procedures in (p) above, provided that the cashier shall only use gaming chips that were obtained from patrons in previous exchanges authorized by the rules of the Division; or

2. Distributed or disbursed by a master coin bank cashier in accordance with the applicable procedures in (p) above, provided that the master coin bank cashier shall only use gaming chips that were received from slot cashiers in previous exchanges authorized by the rules of the Division.

(v) A casino licensee may pay a jackpot of less than \$10,000 that is not totally and automatically paid by the slot machine by causing the exact amount of the jackpot to be registered on the credit meter of the slot machine, provided that:

1. The slot machine is equipped with a jackpot-to-credit-meter switch;

2. A slot attendant or slot attendant supervisor causes the exact amount of the jackpot to be registered on the credit meter of the slot machine by activating the jackpot-to-credit-meter switch on the slot machine with a key prior to resetting the slot machine or progressive meter; and

3. The casino licensee has a slot monitoring system that has been tested and approved by the Division, as having the capability of:

i. Precluding the jackpot-to-credit-meter switch from being activated with respect to a specific jackpot if a Jackpot Payout Slip has already been generated with respect to the jackpot;

ii. Precluding a Jackpot Payout Slip from being generated with respect to a specific jackpot if the jackpot has already been registered on the credit meter by activating the jackpot-to-credit-meter switch; and

iii. Differentiating jackpots that are paid by a cashier, slot attendant or slot attendant supervisor pursuant to (q) or (r) above from jackpots that are paid by activating a jackpot-to-credit-meter switch.

(w) Whenever a gaming voucher cannot be issued from one or more slot machines due to system inoperability, such as a communication failure, a casino licensee may issue:

1. A credit meter payout in accordance with the requirements of this section except that a security department member shall not be required for Payouts of \$100.00 or less; or
2. A credit owed slip to document a payout, provided no deduction from gross revenue shall be permitted. The slip shall include, at a minimum:
 - i. The date;
 - ii. The slot machine asset and location number;
 - iii. The amount paid; and
 - iv. The signature of the slot attendant.

13:69D-1.40A Jackpot payouts of merchandise or other things of value; cash jackpot payouts offered together with or as an alternative to jackpot payouts of merchandise or other things of value

(a) A casino licensee may, in its discretion, offer a slot machine jackpot that includes both a cash payout and a payout of merchandise or other thing of value (a "combination jackpot") or the option to choose between a cash payout and a payout of merchandise or other thing of value, including an annuity jackpot with a cash payout option ("alternative jackpot"). If a slot machine jackpot offers a winning patron a combination jackpot, or an alternative jackpot, any portion of the jackpot paid out:

1. In cash shall be made in accordance with the provisions of N.J.A.C. 13:69D-1.40;
2. In merchandise or other thing of value shall be made in accordance with this section; or
3. As an annuity jackpot with a cash payout option shall be made in accordance with N.J.A.C. 13:69D-1.40B.

(b) Whenever a casino licensee offers any merchandise or thing of value as part of a slot machine payout, such merchandise or thing of value shall not be included in the total of all sums paid out as winnings to patrons for purposes of determining gross revenue or be included in determining the payout percentage of any slot machine. Any merchandise or thing of value provided directly or indirectly to the patron on behalf of a casino licensee by a third party who is affiliated with the casino licensee shall be recorded by the casino licensee in accordance with the provisions of this section as if the affiliated party were the licensee. The cash equivalent value of such merchandise or thing of value shall be:

1. An amount based upon full retail price normally charged for such item;

2. An amount based upon the actual cost to the casino licensee of providing such item directly to the patron; or

3. The actual cost to the casino licensee of having the third party provide such item directly or indirectly to the patron on behalf of a casino licensee.

(c) Any cash or the present value thereof, paid out as part of a combination or alternative jackpot, including an annuity jackpot with a cash payout, shall be included when won and paid to a patron in the total of all sums paid out as winnings for purposes of determining gross revenue. Any cash offered as part of a combination or alternative jackpot shall be included in determining the minimum 83 percent payout of any slot machine.

(d) The casino licensee shall retain supporting documentation relating to the acquisition and valuation of any merchandise or thing of value to be offered as a payout and shall accumulate the total cash equivalent value and number of such payouts. The supporting documentation shall include a detailed description of the merchandise or thing of value and shall specifically identify which slot machines offer which merchandise or things of value as payouts. If the payout is in the form of an annuity jackpot, the documentation shall include all annuity contracts or treasury instruments purchased.

(e) If the jackpot gives the patron the option to choose between a cash payout and a payout of merchandise or other thing of value, the casino licensee shall record the type of jackpot selected by the patron and the signature of the patron attesting to his or her selection; provided, however, that for annuity jackpots with a cash payout option, "annuity/cash option" shall be recorded and the additional procedures set forth in the rules of the Division shall be followed.

(f) Whenever a patron wins a jackpot which includes merchandise or thing of value, the payment of the merchandise jackpot to the patron shall be made using a two-part Merchandise Payout slip, which shall include the following:

1. The asset number of the slot machine on which the jackpot was registered;
2. The winning jackpot display;
3. The date, shift and time when the jackpot occurred;
4. A description of the merchandise or thing of value won and, unless the jackpot is an annuity jackpot, its cash equivalent value;
5. The time of the slip's preparation; and
6. The signature or, if computer prepared, identification code of the preparer.

(g) Signatures attesting to the accuracy of the information contained on the slip shall be, at a minimum, of the following personnel at the following times:

1. The original and duplicate:

- i. An accounting representative with no incompatible functions upon preparation; and
- ii. A slot supervisor after observing the jackpot display on the slot machine; and

2. The duplicate shall also be signed by a security department member after observing the jackpot display on the slot machine.

(h) Upon meeting the signature requirements as described in (g) above, the security department shall place the duplicate copy of the slip in the locked accounting box and the accounting department shall maintain and control the original slip.

(i) At the end of each gaming day, the original slip and duplicate of the slip shall be forwarded to the accounting department for agreement.

(j) Any merchandise or thing of value to which a patron is entitled as a result of a slot machine payout shall be given to the patron. Documentation supporting the receipt by the patron of such merchandise or thing of value shall be prepared by a representative of the casino licensee.

(k) Except as otherwise provided in the rules of the Division with regard to progressive annuity jackpots, a casino licensee may, at any time, establish a time limit of not less than 30 days for the offering of a jackpot of merchandise or other thing of value by providing notice of the time limit.

1. If an alternative jackpot is offered, the cash payout may but need not be equal to the cash equivalent value of the alternative payout of merchandise or other thing of value; provided, however, that the value of an annuity jackpot with a cash payout option shall be governed by the provisions of N.J.A.C. 13:69D-1.40B.

2. If a progressive jackpot is offered as part of a combination jackpot, all elements of the combination jackpot shall continue to be offered until the jackpot is won by a patron or transferred to another progressive slot machine or slot machine system.

3. If a progressive jackpot is offered as part of an alternative jackpot, all elements of the alternative jackpot shall continue to be offered until the amount of the progressive jackpot is equal to or greater than the cash equivalent value of the merchandise or other thing of value offered as an alternative jackpot, at which time the merchandise or other thing of value offered as an alternative jackpot may be discontinued in accordance with the rules of the Division.

4. Any advertising involving slot machine payouts of any merchandise or thing of value by the casino licensee shall include an accurate description of the merchandise or thing of value and, except for annuity jackpots, the cash equivalent value of the merchandise or thing of value. Any

advertising concerning annuity jackpots shall also provide clear notice of the following:

i. That the jackpot will be paid over time and not in one lump sum, unless the annuity jackpot includes a cash payout option, in which event the option shall be described; and

ii. The number of payments and the time interval between payments.

13:69D-1.40B Jackpot payouts in the form of an annuity

(a) For purposes of this section, the phrase "annuity jackpot" refers to any slot machine jackpot offered by a casino licensee or multi-casino progressive slot system pursuant to which a patron wins the right to receive cash payments at specified intervals in the future. No annuity jackpot shall be permitted unless it provides for the payment of fixed amounts at fixed intervals. In addition, no annuity jackpot shall be permitted unless it expressly prohibits the winner from encumbering, assigning or otherwise transferring in any way his or her right to receive the future cash payments, except as permitted by (k)2i below or by N.J.S.A. 5:12-100.1. A casino licensee or slot system operator may terminate all future payments to a winner who attempts to encumber, assign or otherwise transfer the right to receive future payments in violation of this prohibition.

1. A casino licensee or slot system operator that offers an annuity jackpot that is payable over a period of at least 10 years may offer a winning patron the option to be paid a single cash payment, in lieu of the annuity jackpot, in an amount that is equal to the present value of the face amount of the jackpot (a "cash payout option").

i. The present value of a cash payout option shall be determined by applying a discount rate to each of the future annuity jackpot payments, taking into consideration the number of years until each jackpot payment would otherwise have been received, and adding thereto the amount of the first cash payment that would otherwise have been received.

ii. The discount rate shall equal the United States Treasury constant maturity rate for 20-year United States government securities for the week ending prior to the date of the jackpot as identified in the applicable H.15 Statistical Release issued by the Federal Reserve Board, plus one-half of one percent (0.50 percent).

2. When a patron wins an annuity jackpot which includes a cash payout option, the casino licensee or slot system operator shall:

i. Complete the appropriate documentation required by the rules of the Division, as applicable;

ii. Within three business days deliver, either personally or by certified mail, return receipt requested to the winner, the original of a Jackpot Declaration, a two-

part form, at a minimum, on which the winning patron shall indicate his or her decision to receive either the annuity jackpot or the cash payout option, which form shall include, without limitation, the following information:

(1) The face amount of the annuity jackpot, the number of years over which the annuity would be paid and the amount of the initial cash payment and each annual annuity payment;

(2) A summary of the restrictions on alienation of annuity jackpots as set forth in (a) above;

(3) The present cash value of the face amount of the jackpot, the method used to calculate the present cash value, and the discount rate used to calculate that value;

(4) A statement that the winning patron is under no obligation to accept the cash payout option in lieu of the annuity jackpot;

(5) A statement that the winning patron shall have a specified period of time, expressed as a date certain, within which to select or decline the cash payout option and to inform the casino licensee or slot system operator of his or her decision by returning the original signed Jackpot Declaration in a manner specified on the form;

(6) A statement that once a method of payment has been selected through the return of the Jackpot Declaration, the method of payment cannot be changed; and

(7) A statement that if the patron fails to return the completed Jackpot Declaration by the time set forth therein, the patron shall receive the cash payout option rather than the annuity jackpot;

iii. Forward the duplicate Jackpot Declaration to the casino accounting department or such other location designated by the casino licensee's internal controls where it shall be retained with the Jackpot Payout Slip and, if applicable, original Jackpot Payout Receipt until the patron returns the original Jackpot Declaration or the time period for selecting the cash payout option expires; and

iv. Upon receipt of a completed Jackpot Declaration from a winning patron or the expiration of the time period for selecting the cash payout option, a casino licensee or slot system operator shall complete the awarding of the jackpot as follows:

(1) If a winning patron selects the cash payout option or fails to return the Jackpot Declaration in a timely manner, the casino licensee or slot system operator shall, within five business days of its receipt of the Jackpot Declaration, issue a check or authorize an electronic payment to the winning patron in an

amount equal to the present value of the cash payout option annuity jackpot at the time the jackpot was won; or

(2) If a winning patron declines the cash payout the casino licensee or slot system operator shall, within five business days, issue a check or authorize an electronic payment to the winning patron in an amount equal to the first installment of the annuity jackpot. The casino licensee or slot system operator shall then establish and fund the trust required by (b) below to pay the remainder of the annuity jackpot in accordance with the provisions of this section.

(b) Any casino licensee or slot system operator planning to offer an annuity jackpot shall establish a trust fund which shall be used to make the future cash payments. The trust fund shall be administered in accordance with a written trust agreement which shall be reviewed and approved by the Division prior to the offering of the jackpot. The trust agreement shall, at a minimum, require that:

1. Any trustee for the trust fund be a casino licensee or slot system operator who signed the slot system agreement for the slot system offering the annuity jackpot;

2. The monies in the trust fund be used to purchase annuity contracts or United States treasury bonds, treasury notes, or treasury bills in accordance with (c) or (d) below to assure that the trust will have sufficient monies available in each year to make all annuity jackpot payments which are required under the terms of the annuity jackpots which are won;

3. A reserve be established and maintained within the trust fund which is sufficient to purchase securities as annuity jackpots are won;

4. The trust be maintained until all payments owed to winners of the annuity jackpots have been made; and

5. The trustees obtain and file with the Division within 30 days of receipt an annual audit by an independent certified public accountant licensed to practice in the State of New Jersey attesting to:

i. The financial position of the trust fund, including whether the trust has sufficient assets to pay all of its obligations to annuity jackpot winners when due; and

ii. Disclosing whether the records and control procedures examined are maintained in accordance with the Act, the Division's regulations, and generally accepted accounting principles.

(c) If the trustee(s) purchase annuity contracts in satisfaction of (b)2 above, a separate annuity contract shall be purchased for each annuity jackpot won. The annuity contract shall name the trust fund as beneficiary, shall provide for annuity payments which are equal to or greater than the payments required under the annuity jackpot, and shall provide for each annuity contract payment to be made to the trust

fund prior to the date the payment is required to be made under the annuity jackpot. The annuity contract shall be purchased within 180 days after the annuity jackpot is won, unless it is purchased pursuant to (d) below, and a copy of the contract shall be provided to the Division within 30 days of its purchase. The annuity contract shall be issued by an insurance company which:

1. Has fidelity and fiduciary insurance or bonding coverage for 100 percent of the value of the annuity contract;
2. Has a combined capital and surplus of at least 100 million dollars, assets of at least one billion dollars, and rating of A plus (superior); and
3. Is authorized to issue annuities in New Jersey by the State's Commissioner of Insurance and is either licensed to sell annuities in this State, or represented by an entity so licensed.

(d) If the trustee(s) purchase United States treasury bonds, treasury notes or treasury bills in satisfaction of (b)2 above, a separate treasury bond, note or bill shall be purchased for each payment which is required to be made under the terms of the annuity jackpot.

1. Except as provided herein, each treasury bond, note or bill shall have a surrender value at maturity, excluding any interest which is paid before the maturity date, which is equal to or greater than the value of the corresponding annuity jackpot payment, and shall have a maturity date which is prior to the date the annuity jackpot payment is required to be made. For administrative convenience, the trustee(s) may fund up to \$1,000 of each annual annuity jackpot payment with cash.

2. Within 180 days after the annuity jackpot is won, all required treasury bonds, notes or bills shall be purchased and placed in the trust fund established by the agreement required pursuant to (b) above, together with any cash authorized by (d)1 above and necessary to fully fund all of the annual annuity jackpot payments. A copy of the bonds, notes, bills and a record of all cash deposits shall be maintained for inspection by the Division upon request.

3. No treasury bond, note or bill purchased pursuant to this section shall be sold prior to its maturity date unless the proceeds are used to purchase, within 30 days, another treasury bond, note or bill or an annuity contract in compliance with the requirements of this section to assure that the remaining deferred payments are made as promised.

(e) Any casino licensee offering an annuity jackpot individually and any slot system operator who is obligated to make annuity jackpot payments pursuant to the slot system agreement for a slot system which offers an annuity jackpot shall be strictly and immediately liable for any payment which is owed to a bona fide winner of such a jackpot, as ascertained by the rules of the Division, in the event that the payment is not made by the trust when due. The obligation to

pay a progressive jackpot or establish an annuity jackpot guarantee shall be the sole responsibility of the casino licensee or slot system operator designated in the slot system agreement, and no other party shall be jointly or severally liable for the payment or funding of such jackpots or guarantees unless such liability is specifically established in the slot system agreement.

(f) All monies received by the trust from its investments shall be deposited in the bank account of the trust or, with the approval of the Division, in an account with a non-bank broker dealer which is registered with the Securities and Exchange Commission and is a member of the Securities Investor Protection Corporation, and immediately recorded on an Annuity Deposit Log. The Annuity Deposit Log shall contain, at a minimum, the following:

1. The date the payment is received;
2. The amount of the payment;
3. The source of the payment including, if applicable, the name of the insurance company issuing the payment;
4. The method of payment (cash, check, electronic payment or other payment method); and
5. The signature of the person making the entry.

(g) Upon the deposit of the payments received in accordance with (f) above, the trust may invest such proceeds in United States Treasury notes, bonds or bills or in shares of mutual funds which invest only in such Treasury securities. The term of any such investment shall not exceed 90 days and shall not interfere with the ability of the trust to make any annuity jackpot payout when due. If an investment authorized by this subsection is made by the trust, the Annuity Deposit Log shall contain, at a minimum, the following information for each investment:

1. The date of purchase or sale;
2. The purchase or sale price;
3. A description of the investment; and
4. The signature of the person making the entry.

(h) The trust shall make all payments owed to a patron as the result of that patron winning an annuity jackpot by check made payable to the winning patron or by an electronic payment to an account provided by the patron and verified by the trust. Such payments shall be recorded on an Annuity Payment Log which shall contain, at a minimum, the following:

1. The patron's name and address;
2. The check number and the date the check was mailed or presented to the patron or, if applicable, the type and details of the electronic payment;
3. The amount of the check or electronic payment;

4. The date the payment was due;
5. The names of the persons signing the check or authorizing the electronic payment; and
6. The signature of the person making the entry.

(i) The trust shall also maintain an Annuity Jackpot Summary Log for each patron who wins an annuity jackpot to summarize the payments owed and made to the winning patron. The Annuity Jackpot Summary Log shall be prepared when a patron wins an annuity jackpot.

1. At the time of preparation, the Log shall contain the following information:

- i. The patron's name and address;
- ii. The date the annuity jackpot was won;
- iii. The total amount of the annuity jackpot;
- iv. The amount of each annuity payment;
- v. The date each annuity payment is due; and
- vi. The signature of the preparer.

2. As annuity payments are made to the patron, the following information shall be entered in the Log:

- i. The date of the payment;
- ii. The amount of the check or electronic payment;
- iii. The check number or, if applicable, an identifiable reference to the electronic payment; and
- iv. The signature of the person making such an entry.

(j) Any casino licensee or slot system which offers an annuity jackpot shall comply with the display and sign requirements except that the display or sign need not include the cash equivalent value and each such display or sign shall provide clear notice of the following:

1. That the displayed jackpot will be paid over time and not in one lump sum;
2. The number of payments and the time interval between payments; and
3. That the right to receive the jackpot payments may not be encumbered, assigned, or otherwise transferred in any way except as permitted by N.J.S.A. 5:12-100.1 and the rules of the Division, and that any attempt to make a prohibited transfer may result in the winner forfeiting the right to receive future payments.

(k) Any casino licensee or slot system planning to offer an annuity jackpot shall first be required to establish to the satisfaction of the Division either that:

1. A winning patron will not be liable for income tax on the deferred portion of the annuity jackpot in the tax year in which the jackpot is won; or

2. Reasonable accommodations have been made to enable a winning patron to satisfy any income tax liability attributable to the deferred portion of the annuity jackpot which is incurred in the tax year in which the jackpot is won.

(l) If the casino licensee or slot system complies with this section by lending funds to a winning patron to pay the income tax liability, the casino licensee or slot system may require a winning patron to encumber, assign or transfer to it or them the right to receive a portion of the future payments sufficient to repay such a loan.

13:69D-1.40C Multi-casino slot system jackpot payouts of cash

(a) Any slot machine jackpot payout of cash or slot tokens that is included in the calculation of gross revenue by two or more casino licensees as part of a multi-casino progressive slot system shall be subject, except as otherwise provided in this section, to any procedural or documentation requirement established in N.J.A.C. 13:69D-1.40.

(b) For establishments in which Multi-Casino Payouts are manually prepared, a series separate from the manual Jackpot Payout Slips ("Payouts") shall be used and shall be subject to the following additional procedures:

1. Each series of Multi-Casino Payouts shall be a four-part form, and shall be inserted in a locked dispenser or maintained in a secure manner that:

i. Permits an individual Multi-Casino Payout in the series and its copies to be written upon simultaneously while still locked in the dispenser or otherwise secured; and

ii. Discharges the original, duplicate and triplicate while the quadruplicate remains in a continuous, unbroken form in the dispenser or other secure manner;

2. The duplicate and triplicate Multi-Casino Payouts shall be treated like a duplicate Payout pursuant to N.J.A.C. 13:69D-1.40 except that:

i. The amount of the Multi-Casino Payout shall not be included in the daily calculation of the Slot Win Sheet but shall be reported as a periodic adjustment in a manner approved by the Division; and

ii. At the end of each gaming day, at a minimum, the triplicate Multi-Casino Payout shall be forwarded by the accounting department to the casino licensee or slot system operator for comparison and agreement with the combined system readings and reports, and for calculation of tax deductions and cash reimbursements, if applicable; and

3. The quadruplicate Multi-Casino Payout shall be treated like a triplicate Payout pursuant to N.J.A.C. 13:69D-1.40.

(c) For establishments in which Multi-Casino Payouts are computer prepared, a series separate from the computerized Payouts shall be used and shall be subject to the following additional procedures and requirements:

1. Each series of Multi-Casino Payouts shall be a three-part form, at a minimum, and shall be inserted in a printer which shall:

i. Simultaneously print an original, duplicate and triplicate Multi-Casino Payout while the computer stores, in machine-readable form, all information printed on the Multi-Casino Payout; and

ii. Discharge the original, duplicate and triplicate;

2. Stored data shall not be susceptible to change or removal by any personnel after preparation of a Multi-Casino Payout; and

3. The duplicate and triplicate Multi-Casino Payout shall be treated like a duplicate Payout pursuant to N.J.A.C. 13:69D-1.40 except that:

i. The amount of the Multi-Casino Payout shall not be included in the daily calculation of the Slot Win Sheet but shall be reported as a periodic adjustment in a manner approved by the Division; and

ii. At the end of each gaming day, at a minimum, the triplicate Multi-Casino Payout shall be forwarded by the accounting department to the slot system operator for comparison and agreement with the combined system readings and reports, and for calculation of tax deductions and cash reimbursements, if applicable.

(d) If a multi-casino slot machine system does not permit slot department personnel employed by the casino licensee where the jackpot is won to determine from the slot machine or the progressive display the actual amount of the jackpot payout of cash or slot tokens won by the patron, the following additional requirements shall apply:

1. The slot cashier who is responsible for preparing the Multi-Casino Payout shall request the slot system operator to provide documentation of the actual amount of the jackpot payout of cash or slot tokens won by the patron;

2. The slot system operator shall provide documentation of the actual amount of the jackpot payout to the slot cashier, who shall use the documentation in the preparation of the Multi-Casino Payout and attach the documentation to the original Multi-Casino Payout; and

3. The documentation required by (d)1 above shall include the winning jackpot amounts which should be displayed on the slot machine or the progressive meter on the floor of the casino.

13:69D-1.40D Inspection of slot machine jackpots

(a) Prior to the payment of any slot machine jackpot of greater than \$75,000 pursuant to N.J.A.C. 13:69D-1.40, any jackpot of merchandise or a thing of value with a cash equivalent value of greater than \$75,000 pursuant to N.J.A.C. 13:69D-1.40A, or any manual jackpot where there is evidence of a malfunction, a casino licensee shall notify the Division that a jackpot has been registered and permit the Division to inspect any slot machine, progressive equipment or related equipment involved.

(b) Upon notification by the casino licensee, the Division shall advise the casino licensee whether the Division will conduct an inspection. Unless there is evidence of a malfunction or unless otherwise directed by the Division pursuant to its authority under the Act, the casino licensee may award payment of the jackpot to the winning patron prior to completion of the inspection.

(c) Failure of the Division to object to the payment of the jackpot, prior to or upon completion of its inspection, shall not constitute waiver or estoppel of any charge, issue or claim raised in any criminal or regulatory complaint subsequently filed against any person in connection with the winning or payment of that jackpot.

(d) Nothing in (a) above shall be deemed to limit the obligation of a casino licensee under the Act and the Division's rules to cooperate with the Division in any inquiry or investigation concerning slot machine jackpots.

13:69D-1.40E Jackpot payouts of cash by a slot attendant from an imprest pouch

(a) A casino licensee may, in its discretion and in accordance with the provisions of this section, permit a slot attendant, in the presence of a member of the casino security department, to use an imprest inventory of funds secured in a pouch or wallet to pay a jackpot of less than \$1,200 that is not totally and automatically paid directly from the slot machine ("pouch payout"). Any pouch or wallet used pursuant to this section shall contain an imprest amount not to exceed \$5,000, and be carried and used only by slot attendants to pay such jackpots and to exchange currency and coupons.

(b) When a slot attendant carrying an imprest fund pursuant to (a) above is informed that a patron has won a jackpot of less than \$1,200 that is not totally and automatically paid directly from the slot machine, the slot attendant shall:

1. After observing the jackpot display on the slot machine and determining the appropriate amount of the payout, initiate the electronic generation of a Jackpot Payout Slip ("Payout"), which Payout shall:

i. Comply with the requirements of N.J.A.C. 13:69D-1.40;

ii. Identify the slot attendant who initiates the generation of the Payout;

- iii. Identify the transaction as a pouch payout and the amount recorded on the Pouch Payout Slip; and
 - iv. Either be queued in the computer terminal of a slot cashier, master coin bank cashier or general cashier for later printing, or be automatically printed immediately after the generation of the Payout is initiated;
2. Complete a Pouch Payout Slip form which shall be a two-part form containing the following information:
 - i. The date and time of the jackpot;
 - ii. The asset number of the slot machine on which the jackpot was registered;
 - iii. The jackpot display designating the jackpot;
 - iv. If the casino licensee uses a combined Request for Jackpot Payout Slip/Pouch Payout an indication that payment is being made to the winning patron as a pouch payout;
 - v. The total amount of the jackpot and, if it is different, the amount of the manual jackpot to be paid to the winning be the preparer, which amount shall be rounded up to the nearest whole dollar;
 - vi. The signature of the preparer;
 - vii. The signature of the casino security department member who verifies the jackpot, the accuracy of the information recorded on the Pouch Payout Slip, and the payment of the jackpot to the winning patron by the preparer; and
 - viii. The serial number of the matching Jackpot Payout Slip by the slot cashier, master coin bank cashier or general cashier;
 3. For payouts greater than \$100.00, request a member of the casino security department to appear at the slot machine in question to witness and verify the jackpot, the accuracy of the information recorded on the Pouch Payout Slip and the payment of the jackpot to the winning patron by the preparer of the Pouch Payout Slip;
 4. Sign the original and the duplicate of the Pouch Payout Slip, and obtain the signature on the original and duplicate, if applicable, of the casino security department member who verifies the jackpot and the information recorded on the Pouch Payout Slip and witnesses the payment of the jackpot to the winning patron;
 5. Pay the winning patron the amount of the manual jackpot, rounded up to the nearest whole dollar in accordance with (b)2v above, after the requirements of (b)1 through 4 above have been satisfied; and
 6. Retain the original Pouch Payout Slip in his or her pouch, and give the duplicate of the Pouch Payout Slip to the casino security department member, who shall promptly deposit it in a secure, locked box controlled by the casino accounting department.
- (c) At any time during his or her shift, a slot attendant authorized to make pouch payouts may exchange an original Pouch Payout Slip with a slot cashier, master coin bank cashier or general cashier, as may be necessary to replenish the cash in his or her imprest pouch. The slot cashier, master coin bank cashier or general cashier shall:
 1. Ensure that the Pouch Payout Slip contains all required signatures and information;
 2. Print the corresponding Jackpot Payout Slip, if it has not already been printed;
 3. Compare the original Pouch Payout Slip to the original Jackpot Payout Slip for the jackpot in question, insert the serial number of the Jackpot Payout Slip on the original Pouch Payout Slip in the space provided, and either verify that the information on the two slips agrees or note any discrepancies on a log, which log shall:
 - i. Include, at a minimum, the serial number of the Jackpot Payout Slip, the asset number of the slot machine in question and a detailed explanation of the discrepancy; and
 - ii. Be forwarded to the casino accounting department for review no later than the end of each gaming day;
 4. Have the slot attendant who initiated the Jackpot Payout Slip and prepared the corresponding Pouch Payout Slip sign the original and duplicate of the Jackpot Payout Slip; and
 5. Sign the original and duplicate of the Jackpot Payout Slip, indicating that the foregoing requirements have been satisfied, and:
 - i. Attach the signed original and duplicate Jackpot Payout Slip to the original Pouch Payout Slip; or
 - ii. Attach the signed original Jackpot Payout Slip to the original Pouch Payout Slip and observe the slot attendant immediately deposit the duplicate Jackpot Payout Slip into the secure locked box controlled by the casino accounting department.
 - (d) No later than the end of his or her shift, each slot attendant who has received an imprest pouch payout fund shall return any remaining cash and original Pouch Payout Slips to a slot cashier, master coin bank cashier or general cashier, who shall comply with the procedures in (c)1 through 5 above.
 - (e) At the end of each gaming day, at a minimum, all Jackpot Payout Slips and Pouch Payout Slips shall be forwarded to the casino accounting department, which shall either confirm that all information and signatures required to appear thereon are present and that the information on the Pouch Payout Slip agrees with the information on the corresponding original and duplicate Jackpot Payout Slips and stored data, or note any omissions or discrepancies.

(f) If there is any variance between the amount of a pouch payout as shown in stored data, the Pouch Payout Slip or the Jackpot Payout Slip, the lesser of such amounts shall be permitted to be deducted from gross revenue.

(g) Any overage or shortage in the imprest pouch of a slot attendant who makes pouch payouts shall be reported as a slot variance and included as part of the main bank or master coin bank accountability, and shall in no way affect the reporting of gross revenue or any deductions therefrom.

13:69D-1.40F Alternative procedures for a manual slot payout of less than \$10,000

(a) A casino licensee may conduct a manual slot payout in accordance with the procedures set forth in this section (express jackpot) rather than the procedures otherwise required by N.J.A.C. 13:69D-1.40, provided that:

1. The amount of the manual slot payout is less than \$10,000;
2. The patron is paid the manual slot payout before the slot machine, the progressive meter or the credit meter is reset;
3. The slot cashiers are under the supervision of the casino accounting department;
4. The slot machine for which the manual slot payout is requested is connected to a computerized slot monitoring system that has been tested and approved by the Division;
5. The Jackpot Payout Slip does not contain any modification, override or deletion of the information transmitted from the slot machine and recorded by the slot monitoring system; and
6. The casino licensee has a system of internal controls that satisfies the requirements of (d) below.

(b) The computerized slot monitoring system used in conjunction with express jackpots shall:

1. Be housed in a secure location that includes, at a minimum, a lock system, key controls and a sign-in/sign-out log;
2. Be under the control of employees of the IT department, who shall have no incompatible functions;
3. Provide for Division access, in a manner and from such locations as may be approved by the Division, to:
 - i. The slot monitoring system; and
 - ii. All current and archived data generated by the slot monitoring system so that the Division can view and recreate all current and prior gaming day reports and all associated transaction logs;
4. Accurately perform the functions set forth in (c)1 through 7 below. In addition, if the casino licensee elects to generate Payouts for certain linked progressive jackpots by

a system override without the authorization of a supervisor of the preparer of a Request, the slot monitoring system shall also accurately perform the functions set forth in (c)8 below; and

5. Preclude the viewing of the amount of the manual jackpot by employees outside of the surveillance and internal audit departments prior to the generation of the Payout, provided, however, in the event of a slot monitoring system malfunction the amount of a manual slot payout may be viewed by a supervisor of the IT department in the course of running a diagnostic program in accordance with internal controls.

(c) A computerized slot monitoring system used pursuant to this section shall:

1. Automatically and independently record the following information in accordance with (c)2 below whenever a manual slot payout is registered with the system by a slot machine:
 - i. The date and time that the manual slot payout was registered;
 - ii. The asset number of the slot machine on which the manual slot payout was registered;
 - iii. The amount of the manual slot payout, which amount shall be automatically and independently determined by the slot machine; and
 - iv. An indication whether the manual slot payout was a jackpot, a progressive jackpot or a credit meter payout;
2. Record the information transmitted to the slot monitoring system pursuant to (c)1 above in an electronic data file that is:
 - i. Identified in the internal controls of the casino licensee; and
 - ii. Not susceptible to change;
3. Record on the Payout and in stored data the name or identification code of the slot attendant or slot attendant supervisor verifying the manual slot payout in accordance with (e)1 below;
4. Upon recordation of the information in (c)3 above, permit a Payout containing the information required by N.J.A.C. 13:69D-1.40 to be generated at a cashiers' cage, satellite cage, master coin bank or slot booth, in accordance with the procedures in (e)3 and 4 below, or permit the patron to be paid when the jackpot-to-credit-meter switch is activated or, at an automated jackpot payout machine in accordance with the applicable procedures in N.J.A.C. 13:69D-1.40, provided that:
 - i. The amount of the manual slot payout as shown on the Request or the automatically rounded amount, if applicable, is input into the slot monitoring system

without access to or knowledge of the amount recorded by the slot monitoring system; and

ii. Within three attempts, the amount of the manual slot payout input above agrees with the amount recorded by the slot monitoring system;

5. Permit a Payout to be generated by a system override in accordance with the procedures in N.J.A.C. 13:69D-1.40 when the amount of the manual slot payout, as input from the Request, does not, within three attempts, agree with the amount recorded by the slot monitoring system pursuant to (c)1iii above;

6. Automatically round up the amount of the manual slot payout to the nearest denomination of coin or token or the nearest whole dollar if the casino licensee elects to round up such payouts;

7. Generate, on a daily basis, a report (Manual Slot Payout Report) which contains the manual slot payout information recorded by the slot monitoring system pursuant to (c)1, which report may be generated by the casino accounting department if it is not susceptible to alteration or deletion or provided by the IT department; and

8. Notwithstanding the provisions of (c)4 and 5 above, permit a Payout to be generated without the authorization of a supervisor of the preparer of the Request if the manual slot payout is a linked progressive jackpot and the variance between the amount of the manual slot payout as input from the information on the Request and the amount recorded by the slot monitoring system is less than \$25.00. Such payout does not require the presence of a security department member.

(d) A system of internal controls for any casino licensee that conducts express jackpots pursuant to this section shall address the procedures by which:

1. Access to information related to manual slot payouts including, without limitation, files, menus, screens and reports, shall be limited to authorized personnel;

2. The casino accounting department reconciles, on a daily basis, the Manual Slot Payout Report required above to the stored data report of all generated Payouts; and

3. IT employees modify the slot monitoring system including adequate change controls to ensure that all modifications are performed and documented by the casino licensee.

(e) A casino licensee that has satisfied the criteria set forth in (a) above may conduct manual slot payouts of less than \$10,000 in accordance with the following procedures:

1. Upon notification that a manual slot payout has been registered by a slot machine, a slot attendant or slot attendant supervisor shall:

i. Determine the appropriate amount of the manual slot payout by observing the jackpot display, the amount

on the credit meter or the amount on the progressive jackpot meter;

ii. Input his or her name or identification code into the slot monitoring system; and

iii. Prepare a Request either manually or electronically in accordance with N.J.A.C. 13:69D-1.40(c);

2. Following preparation, the Request shall be transported by the preparer, or the information maintained in stored data shall be available, to the cashiers' cage, satellite cage, a slot booth, the master coin bank, or an automated jackpot payout machine, where it shall serve to authorize the preparation of a Payout, which Payout shall be computer generated and shall comply with the provisions of N.J.A.C. 13:69D-1.40 or shall permit the slot department member to activate the jackpot-to-credit-meter switch;

3. Without access to or knowledge of the amount of the manual slot payout recorded by the slot monitoring system, the Payout is generated by entering the amount of the manual slot payout as shown or entered on the Request or the automatically rounded amount, if applicable, into the slot monitoring system; provided, however, that:

i. The slot monitoring system shall only permit the generation of a Payout if the amount of the manual slot payout input agrees, within three attempts, with the amount of the manual slot payout recorded by the slot monitoring system; and

ii. If the amount of the manual slot payout input does not agree, within three attempts, with the amount of the manual slot payout recorded by the slot monitoring system, the slot monitoring system shall, in accordance with (c)5 above, preclude the generation of a Payout and only permit the manual slot payout to be conducted by a system override in accordance with N.J.A.C. 13:69D-1.40;

4. If the slot monitoring system permits the generation of a Payout pursuant to (e)3i above, the Payout shall contain the information set forth in N.J.A.C. 13:69D-1.40;

5. Once a Payout has been generated pursuant to (e)3i above, the slot attendant, or above, shall either:

i. Obtain the funds from a slot cashier, master coin bank cashier or general cashier, who shall:

(1) Record the information required by N.J.A.C. 13:69D-1.40;

(2) Sign the original and duplicate Payout attesting to the disbursement of the manual slot payout to the slot attendant or slot attendant supervisor; and

(3) Present the original and duplicate Payout together with the cash, slot tokens, gaming chips, gaming voucher or casino check to the slot attendant or above; or

ii. Obtain the funds from an automated jackpot payout machine and conduct the payout in accordance with the procedures in N.J.A.C. 13:69D-1.40;

6. Upon receipt of the manual slot payout from the cashier, the slot attendant, or above, shall:

i. Verify the amount to be paid to the patron and sign the original Payout attesting to the accuracy of the information on the Payout and the receipt of the funds;

ii. Return the original Payout to the cashier who shall retain it until forwarded in accordance with (e)7 below;

iii. Transport the duplicate Payout with the manual slot payout to the patron;

iv. Pay the patron and sign the duplicate Payout attesting to the disbursement of the funds to the patron; and

v. Deposit the duplicate Payout, as expeditiously as possible, into a locked accounting box;

7. The cashier shall attach the original Payout to the Request, if applicable, and forward the forms by the end of the gaming day to the accounting department for reconciliation to the duplicate Payout and stored data; and

8. The duplicate Payout shall be collected from the locked accounting boxes by an accounting department employee who shall record the information on the Slot Win Report and confirm that the information on the duplicate Payout agrees with the information on the original Payout and in stored data.

13:69D-1.41 Procedure for filling payout reserve containers of slot machines and hopper storage areas

(a) Each hopper of a slot machine may be filled by a slot attendant, slot mechanic or slot supervisor by requesting coin, slot tokens or prize tokens that are compatible with the hopper to be filled from a slot cashier, general cashier or master coin bank cashier or by obtaining coin, slot tokens or prize tokens that are compatible with the hopper to be filled from its corresponding hopper storage area.

1. A slot hopper may be refilled at any time, provided, however, that:

i. An entire sealed bag of coin or tokens is used for the hopper fill and placed into the hopper;

ii. The hopper cannot be filled beyond its operational capacity; and

iii. The hopper cannot be filled beyond its present inventory level.

(b) The filling of a hopper or a hopper storage area with coin, slot tokens or prize tokens obtained from a slot cashier,

general cashier or master coin bank cashier shall be accomplished as follows:

1. Whenever a slot supervisor, attendant or mechanic requests coins, slot tokens or prize tokens to fill a hopper or a hopper storage area of a slot machine, he or she shall obtain a completed and signed Hopper Fill Slip ("Hopper Fills") from a slot cashier, general cashier or master coin bank cashier;

2. Hopper Fills shall be serially prenumbered forms, each series of Hopper Fills shall be used in sequential order, and the series numbers of all Hopper Fills received by a casino licensee 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. A casino licensee may utilize a serially prenumbered combined Jackpot Payout/Hopper Fill form;

3. For Hopper Fills which are manually prepared, the following procedures and requirements shall be observed:

i. Each series of Hopper Fills shall be a three-part form, at a minimum, and shall either 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 or attached in a manner that will permit each form to be written on simultaneously and will allow for the removal of the original and the duplicate and maintain the triplicates; and

ii. Access to the triplicates 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;

4. For Hopper Fills which are computer prepared, each series of Hopper Fills shall be a two-part form, at a minimum, and shall be inserted in a printer that simultaneously prints an original and duplicate, stores in machine-readable form all information printed on the original and duplicate, and discharges the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation of a Hopper Fill;

5. The Hopper Fill shall include the following information:

i. The asset number and denomination of the slot machine to which the coins, slot tokens or prize tokens are to be distributed;

ii. The date and time during which the coins, slot tokens or prize tokens are distributed;

- iii. The denomination of the coin, slot tokens or prize tokens that are to be distributed;
 - iv. The amount of coins, slot tokens or prize tokens that are to be distributed;
 - v. The location from which the coins, slot tokens or prize tokens are distributed;
 - vi. The signature and, if computer prepared, the identification code of the preparer;
 - vii. The signature or identification code of the slot attendant, slot mechanic or slot supervisor requesting coins, slot tokens or prize tokens to fill the hopper (on the original and the duplicate only);
 - viii. Whether the coins, slot tokens or prize tokens are to be placed in the slot machine's:
 - (1) All-purpose hopper and/or any reserve hoppers that automatically replenish the all-purpose hopper;
 - (2) Payout-only hopper and/or any reserve hoppers that automatically replenish the payout-only hopper reserve hopper; or
 - (3) In its corresponding hopper storage area; and
 - ix. Whether the Hopper Fill is to be witnessed and verified by a second casino employee;
6. All coins, slot tokens or prize tokens distributed from a slot booth, master coin bank or the cashiers' cage to a slot machine or its corresponding hopper storage area shall, during their transportation to the machine or hopper storage area, remain in pre-wrapped secured bags;
7. The coin, slot tokens or prize tokens shall be transported directly to the slot machine or its corresponding hopper storage area, along with the duplicate Hopper Fill. A second casino employee shall observe the deposit of the coins, slot tokens or prize tokens in the appropriate slot machine hopper or the slot machine's corresponding hopper storage area, and the closing and locking of the slot machine or its corresponding hopper storage area by a slot mechanic, slot attendant or slot supervisor before obtaining the signature of the slot mechanic, slot attendant or slot supervisor on the duplicate copy of the Hopper Fill;
8. The surveillance department shall monitor the transportation to and deposit of the fill;
9. A slot mechanic who participates in filling a slot machine hopper shall inspect the slot machine and, if the hopper is empty, determine if the empty hopper resulted from a slot machine malfunction. A slot attendant or slot supervisor participating in a hopper fill shall review the Machine Entry Authorization Log and alert a slot mechanic to inspect the slot machine if the entries in the log indicate a consistent malfunction problem;
10. Signatures attesting to the accuracy of the information contained on the Hopper Fill shall be, at a minimum, the following personnel at the following times:
- i. The original shall be signed by the slot cashier, master coin bank cashier or general cashier upon preparation of the Hopper Fill and by the casino employee transporting the coins, slot tokens or prize tokens to the slot machine upon receipt from the cashier of the coins or tokens to be transported; and
 - ii. The duplicate shall be signed by the slot cashier, master coin bank cashier or general cashier upon preparation of the Hopper Fill, by the casino employee transporting the coins, slot tokens or prize tokens to the slot machine upon receipt from the cashier of the coins or tokens to be transported and by the slot mechanic, slot attendant or slot supervisor after completing the fill procedures in the presence of the casino employee transporting the fill;
11. Upon meeting the signature requirements, the slot cashier, master coin bank cashier or general cashier shall maintain and control the original Hopper Fill and the casino employee who transported the fill shall deposit the duplicate in a secure, locked box controlled by the casino accounting department;
12. At the end of each gaming day, at a minimum, the original and duplicate Hopper Fill Slip shall be forwarded as follows:
- i. The original Hopper Fill Slip shall be forwarded, in exchange for coin, currency or credit, to the master coin bank if prepared by a slot cashier or to the main bank if prepared by a general cashier. All original Hopper Fill Slips received or prepared by the master coin bank or received by the main bank shall then be forwarded to the accounting department, which shall confirm that the information on the original Hopper Fill agrees with the information on the triplicate or in stored data; and
 - ii. The duplicate Hopper Fill Slip shall be forwarded directly to the accounting department, which shall record the information from the Hopper Fill Slip on the Slot Win Report, and shall confirm that the information recorded on the Hopper Fill Slip agrees with the information on the triplicates or in stored data; and
13. A casino licensee may use one Hopper Fill Slip to document fills to more than one hopper storage area or to a hopper storage area that supplies more than one slot machine, if:
- i. All of the fills are for the same denomination of slot machine and are accomplished at the same time; and
 - ii. The Hopper Fill Slip contains:

(1) The amount to be distributed to each hopper storage area or, if applicable, each compartment in a hopper storage area that supplies more than one slot machine;

(2) Spaces for slot and casino employee to initial after each individual fill; and

(3) The total amount of all hopper fills that are documented by the Hopper Fill Slip.

(c) Whenever a slot machine's hopper requires coin, slot tokens or prize tokens, a slot attendant or mechanic, after confirming that its corresponding hopper storage area contains the necessary coin, slot tokens or prize tokens to replenish the hopper to be filled, may, in the presence of a second casino employee, transfer the necessary coin, slot tokens or prize tokens from that slot machine's hopper storage area directly to the appropriate hopper of the corresponding slot machine. The second casino employee shall observe the deposit of the coins, slot tokens or prize tokens in the appropriate slot machine hopper and the closing and locking of the slot machine and its corresponding hopper storage area by the slot mechanic or attendant.

(d) After transferring the coins, slot tokens or prize tokens to the slot machine's appropriate hopper from a corresponding storage area pursuant to (c) above or upon completing a fill pursuant to (b) above of a slot machine's hopper, the slot attendant or mechanic shall make the entries required on the slot machine's log, which shall include the following:

1. The date and time of the transfer;
2. The type of hopper in the slot machine to which the coins, slot tokens or prize tokens were transferred;
3. The hopper fill slip number, if applicable;
4. The amount(s) of coins, slot tokens or prize tokens that were placed in that hopper; and
5. The name and license number of the slot attendant or slot mechanic who made the transfer or fill.

(e) Each casino licensee removing a prize token shall count it, for purposes of calculating its gross revenue as cash received from gaming operations for the face amount of the prize token.

13:69D-1.41A Procedures governing the removal of coin, slot tokens and slugs from a slot machine hopper

(a) Except as provided in the rules of the Division and (b) through (d) below, no coin, slot tokens, or slugs shall be removed from a slot machine hopper.

(b) If a slot machine malfunctions during a payout and the slot machine cannot be repaired in a timely manner, coin and slot tokens may be removed from a slot machine's hopper in order to complete the slot machine paid jackpot. The coin or

slot tokens shall be removed from the slot machine hopper by a slot attendant, slot mechanic or supervisor thereof. The removal of the coin or slot tokens shall be documented on the Machine Entry Authorization Log pursuant to the rules of the Division. Nothing in this section shall preclude a casino licensee from preparing a Jackpot Payout Slip for the amount of coin or slot token owed the patron provided and a notation is made on the Jackpot Payout Slip indicating the reason for the slip.

(c) If coin or slot tokens are inserted by a patron and are neither registered nor returned to the patron by the slot machine, a member of the slot department in accordance with (b) above, may remove the coin or slot tokens from the slot machine hopper and return them to the patron. The removal of the coin or slot tokens shall be documented on the Machine Entry Authorization Log. Under no circumstances shall a casino licensee remove more coin or slot tokens than the maximum number of coin or slot tokens which can be wagered on one handle pull of the slot machine.

(d) Whenever slugs are found in a slot machine's hopper the following procedures and requirements shall be followed:

1. A slot attendant, slot mechanic or supervisor thereof shall immediately remove the slugs from the slot machine hopper and place the slugs into an envelope or container. The individual who found the slugs shall record the asset number and denomination of the slot machine, the quantity of slugs found, the date the slugs were found, and his or her signature on the Machine Entry Authorization. The envelope or container may be maintained inside the slot machine until the next scheduled slot drop. A count team member shall complete a two-part Slug Report which contains the following:

- i. The date and time;
- ii. The asset number of the slot machine from which the slugs were removed;
- iii. The denomination of the slot machine;
- iv. The number of slugs;
- v. A brief description of the slugs; and
- vi. The signature of the count team member completing the two-part Slug Report;

2. Upon completion of the Slug Report required by (d)1 above, the count team member shall remove the envelope or container and transport it with the Slug Report to the master coin bank. The individual accepting receipt of the slugs shall sign the Slug Report. The original Slug Report shall be maintained in the master coin bank and the duplicate shall be delivered to the Division's in-house office by the end of each gaming day;

3. Whenever a slug is found in a slot machine's hopper, the slot department member shall inspect the slot machine and coin mechanism to determine if there is a malfunction.

The results of this inspection shall be documented on the Machine Entry Authorization; and

4. All slugs shall be destroyed in accordance with procedures submitted to the Division which procedures shall include a written notification to the Division as to the date, time and location of destruction.

13:69D-1.42 Removal of slot drop buckets, slot drop boxes and slot cash storage boxes; unsecured currency; recording of meter readings for slot machine drop

(a) Each casino licensee shall file with the Division a schedule setting forth the specific times at which the slot drop buckets, slot drop boxes and slot cash storage boxes ("slot drop containers") will be brought to or removed from the slot machines. The schedule shall include the number of slot drop containers to be removed each day by zone or other designation. No slot drop container shall be removed from a slot machine at other than the times specified on such schedule except with contemporaneous notification to the Division. The slot drop containers shall be removed at least once a week. If an approved slot monitoring system is used to generate a slot drop estimate report pursuant to N.J.A.C. 13.69L-1.7(c), the schedule for the removal of slot drop boxes and slot drop buckets may be extended.

(b) All slot drop containers which are not actively in use shall be stored in the count room or other secure area outside the count room as approved by the Division. In addition, slot drop boxes and slot cash storage boxes shall be stored in an enclosed storage cabinet or trolley, secured by a key maintained and controlled by the security department. Control of the key shall be limited to supervisors in that department and shall be documented, at a minimum, by a sign-out and sign-in procedure in accordance with the security submission approved by the Division.

(c) Slot drop containers shall be removed from a slot machine by at least three employees, two of whom shall be members of the casino security department and one of whom shall be a member of the accounting department ("the slot drop team"). An accounting department member shall be the drop team supervisor and shall be a key licensee. Other than casino security department member, all employees participating in the removal of slot drop containers shall wear as outer garments only a full-length, one-piece pocketless garment with openings only for the hands, feet and neck. Each casino licensee shall also maintain and make available to the Division upon request, the names and credential numbers of the slot drop team.

(d) The drop team supervisor shall notify the surveillance department at the commencement of the slot drop process. Surveillance shall make a continuous video recording, with the time and date inserted thereon, of the entire slot drop container removal process.

(e) A casino security department member shall sign out the count room door key and padlock key, which are maintained and controlled by the casino security department. Access to these keys shall be limited to security supervisors and shall be controlled, at a minimum, by a sign-out and sign-in procedure described in the casino licensee's security internal control submission as approved by the Division.

(f) To begin the scheduled slot drop container removal process, the drop team supervisor shall perform a physical count of the empty slot drop containers removed from storage. The count and the gaming date shall be documented on a two-part slot drop container verification form. The drop team supervisor shall compare the count of the empty slot containers to the collection schedule. Any discrepancy between the number of empty slot drop containers physically counted and the number indicated on the collection schedule shall be recorded on the slot drop container verification form and signed by the drop team supervisor.

(g) The casino security department member shall remove the trolley(s) containing the empty slot drop containers from the count room or other storage area and transport them to a slot zone.

(h) Prior to removing any slot drop containers, a security department member shall, at a minimum:

1. Notify patrons that a slot machine will be closed for removing slot drop containers;
2. Restrict patrons from the slot aisles where slot drop containers are removed;
3. Secure the area while the slot drop containers are removed;
4. Secure full slot drop containers while they are transported within the casino; and
5. Remain with the trolley at all times.

(i) Procedures and requirements for removing slot drop containers from the slot machines shall be as follows:

1. The slot drop container shall be removed from its compartment. An empty slot drop container, corresponding to the slot machine, shall be placed into the compartment after which the compartment shall be closed and secured; and
2. The slot drop boxes or slot cash storage boxes removed from the slot machines shall be placed immediately in an enclosed trolley which is secured by a locking system. The locking system shall be maintained and controlled by the casino security department.

(j) For each trolley, the drop team supervisor shall record on a slot drop container verification form, at a minimum, the following:

1. The gaming date; and

2. The number of slot drop containers which have been removed from the slot machines and placed into the trolley.

(k) Prior to the placement of each trolley in the count room, the drop team supervisor shall:

1. Count and record the total number of slot drop containers collected and verify that the number collected agrees with the count recorded on the slot drop container verification form. Any discrepancies between the number of collected slot drop containers and the number on the schedule shall be separately recorded on the slot drop container verification form;

2. Secure the slot containers in the trolley utilizing a padlock;

3. Sign the slot drop container verification form attesting to the accuracy of such reconciliation and that the trolley has been secured; and

4. Obtain the signature of a security department member on the slot drop container verification form attesting to the accuracy of such reconciliation and that the trolley has been secured.

(l) All slot drop containers removed from the slot machines and the slot drop container verification forms shall be transported directly to, and secured in the count room by a casino security department member and a member of the accounting department. A casino licensee may, temporarily, store trolleys in a secure staging area outside of the count room before being transferred to the count room as approved by the Division. The security measures shall require that the staging area be recorded by the surveillance department and guarded by at least one casino security department representative whenever slot drop containers are temporarily stored in the area.

(m) A slot cash storage box removed from a bill changer in order to service the bill changer may be temporarily and securely stored in the locked base of the corresponding slot machine (the compartment authorized to contain the slot drop bucket or slot drop box) and shall be replaced and secured in the bill changer when the repairs are completed. At no time shall the bill changer under repair be left unattended while the slot cash storage box is secured in the base of the slot machine. If the repairs cannot be completed and the slot cash storage box cannot be replaced in the bill changer, or if the bill changer must be removed from the casino floor, the slot cash storage box shall be removed from the secure slot compartment and transported to the count room in accordance with (n) below.

(n) A full or inoperable slot drop box or slot cash storage box that must be replaced outside of the slot drop schedule shall be replaced with an empty emergency slot drop box or slot cash storage box by a security department member and a slot or cage supervisor as follows:

1. A security department member shall notify the surveillance department which shall monitor and record the transaction. If more than one slot drop box or slot cash storage box is being removed, such notification shall include the sequence in which the boxes will be removed and replaced;

2. The security department member shall complete a three-part emergency box form documenting the replacement of the slot drop box or slot cash storage box. The form shall include at a minimum:

i. The date and time;

ii. The asset and location number;

iii. The reason for the removal; and

iv. The signatures of the security department member and slot or cage supervisor participating in the process;

3. The casino security department member shall sign out the keys to the count room and emergency box cabinet or trolley and the bill changer compartment. The keys shall be maintained and controlled by the casino security department. Access to these keys shall be limited to casino security supervisors and shall be controlled, at a minimum, by a sign-out and sign-in procedure described in the casino licensee's security internal control submission approved by the Division;

4. The casino security department member and a slot or cage supervisor shall obtain the emergency box from the count room;

5. The emergency box form shall be distributed by the security department member as follows:

i. The original affixed to the emergency slot drop box or slot cash storage box;

ii. The duplicate placed in a locked accounting box; and

iii. The triplicate delivered within 24 hours of preparation to the Division's onsite office;

6. A slot department member, in the presence of a casino security department member and the slot or cage supervisor, shall remove the full or inoperable slot drop box or slot cash storage box from the slot machine and replace it with the empty emergency slot drop box or slot cash storage box;

7. The slot drop box or slot cash storage box removed from the slot machine shall be transported by the casino security department member and slot or cage supervisor to the count room and secured in an emergency drop box cabinet or trolley;

8. For each full or inoperable slot drop box or slot cash storage box exchanged, the casino security department member or slot or cage supervisor shall record on an

emergency box log, to be maintained with the emergency drop box cabinet or trolley, the following:

- i. The date and time the slot drop box or slot cash storage box was secured in the cabinet or trolley;
- ii. The slot drop box or slot cash storage box location and asset number; and
- iii. The signatures of the casino security department member and cage or slot supervisor participating in the emergency slot drop box or slot cash storage box process; and

9. The keys shall be returned and signed in by a casino security department supervisor.

(o) Whenever currency, a gaming voucher or a coupon is found inside a bill changer but outside of the slot cash storage box ("unsecured drop") during the collection of slot cash storage boxes, a count team member and a member of the casino security department shall complete and sign a two-part form which includes the asset number in which the unsecured drop was found, the date the unsecured drop was found, and the total value of the unsecured drop. The unsecured drop and the original form shall be transported to the count room and counted and recorded with the contents removed from the corresponding slot cash storage box. The duplicate of the form shall be placed in a locked accounting box. Upon completion of the count, the original form shall be placed in a locked accounting box located in the count room. The accounting department will retrieve the original form and reconcile it to the duplicate.

(p) Whenever unsecured drop is found at times other than the collection of slot cash storage boxes, a slot department member shall notify surveillance and complete and sign the form referenced in (o) above. The unsecured drop and the original form shall be transported by the slot department member, escorted by a security department member, to the cashiers' cage where a cashier shall sign the form. The unsecured drop and original shall be retained by the cashier, and the slot department member shall place the duplicate form in a locked accounting box. The accounting department shall reconcile the original form to the duplicate.

(q) Upon receipt of an unsecured gaming voucher or coupon, the cage cashier in the presence of the slot department member shall deface the gaming voucher or coupon, to the extent necessary, so as to prevent subsequent redemption.

(r) At the end of the gaming day, at a minimum, the original unsecured drop forms and as applicable, gaming vouchers and coupons, shall be forwarded to the accounting department. The accounting department shall reconcile the original and duplicate forms and record the appropriate amount on the Slot Win Report.

(s) In conjunction with the removal of any slot drop container, a casino licensee shall manually read, or cause an approved slot monitoring system to record, the in-meter, drop

meter, out-meter, attendant paid jackpots meter, attendant paid cancelled credits meter, bill meters and handle pull meter. In addition, the following meters shall be read and recorded:

1. If the slot machine accepts gaming vouchers, the numerical and value cashable gaming voucher meters, and the numerical and value non-cashable gaming voucher meters;
2. If the slot machine accepts coupons enrolled in the gaming voucher system, the numerical and value cashable coupon meters and numerical and value non-cashable coupon meters;
3. If the slot machine accepts promotional credits, the electronic cashable credit meter and the electronic non-cashable credit meter; and
4. If the slot machine accepts funds from an account based wagering system, the wagering account transfer-in meter and the wagering account transfer out meter.

(t) The slot monitoring system shall provide a report to the accounting department for a comparison of the meter readings to the count room reports and the calculation of each slot machine's payout percentage. Only members of the casino accounting department shall have the authority to adjust meter readings subsequent to the count.

(u) Nothing shall preclude the Division from requiring a casino licensee to read slot machine meters manually as a condition of a prototype approval, as a remedial measure in the event of a malfunction, or as it may otherwise deem necessary to ensure the integrity of gaming and the accurate reporting of gross revenue.

13:69D-1.43 Procedure for counting and recording contents of slot drop buckets and slot drop boxes

(a) Immediately prior to the commencement of the count process, a count room supervisor shall:

1. Sign out the following keys:
 - i. Trolley or cabinet keys from a security supervisor for the purpose of gaining access to the drop boxes; and
 - ii. Key securing the contents of the drop boxes from the casino accounting department;
2. Reconcile the number of boxes recorded on the drop box verification form to the number of boxes secured in the trolley; and
3. Remove the emergency drop box log and reconcile the log to the boxes removed from the emergency drop box cabinet or trolley. Any unresolved discrepancies shall be documented on a two-part Drop Variance Report. The

original shall be delivered to the Division and the duplicate placed in the locked accounting box.

(b) A casino licensee shall open, count and record the contents of each slot drop bucket and box in the count room except that an emergency drop box may be held and counted on the regularly scheduled count for the slot machine from which it originated. No slot tokens or coins shall be removed from the count room subsequent to the commencement of the count until the hard count has been completed and the items have been recounted and accepted by a main bank or master coin cashier ("cashier").

(c) Prior to emptying and counting the first slot drop bucket or slot drop box, a count team supervisor shall test the accuracy of any equipment used to weigh and count the contents of the slot drop to insure proper calibration for each denomination of coin and slot token. The count team supervisor shall forward all testing documentation to the casino accounting department at the conclusion of the count.

(d) A count team member shall hold each slot drop bucket or box prior to emptying its contents to the full view of the closed circuit television camera and to the count team member recording the count so as to permit proper recording of the slot machine's asset number contained thereon.

(e) The contents of each slot drop bucket or box shall be either manually counted or emptied separately into a machine that automatically counts or weighs the contents. The inside of the slot drop bucket or slot drop box shall then be immediately held up to the full view of the closed circuit television camera and shall be shown to at least one other count team member to assure that all contents of the slot drop bucket or slot drop box have been removed.

(f) As the contents of each slot drop bucket or box are counted, one member of the count team shall manually record or cause the weighing or counting machine to record, the following information on a Hard Count Report:

1. The asset number and denomination of the slot machine;
2. The number and dollar value of the coins or slot tokens for each slot machine;
3. The number of any foreign coins;
4. The number and dollar value of foreign casino slot tokens; and
5. The total number and dollar value of the coins, slot tokens and foreign slot tokens for all slot machines.

(g) Any slugs that have been found during the hard count shall be separated from the counted coins and tokens. A count team member shall prepare a two-part Slug Report and record the date and the total number of slugs. The duplicate Slug Report shall be delivered to the Division's in-house office by the end of the gaming day. The original Slug Report shall remain with the slugs until their destruction.

(h) After the contents of all the slot drop buckets and slot drop boxes are counted and recorded, each count team member shall sign the Hard Count Report attesting to their involvement in the hard count. The count team supervisor shall notify a cashier that the count is ready to be verified. A cashier shall enter the count room and not have any access to the information recorded on the Hard Count Report. The cashier shall count the wrapped and racked coins, slot tokens, and foreign slot tokens. Bagged coins or slot tokens shall be weighed on a random sample basis as specified in a casino licensee's internal controls, provided that the greater of one bag or 10 percent of all bags shall be weighed by the cashier. If any discrepancy is found during the weighing, then the sample bag(s) shall be opened and counted by a counting machine or manually counted.

(i) If the total amounts counted by the cashier do not agree with the total on the Hard Count Report and the discrepancy cannot be resolved, a Drop Variance Report shall be completed by the count room supervisor. The original shall be delivered to the Division and the duplicate shall be delivered to the casino accounting department at the conclusion of the count. The report shall include, at a minimum, the following:

1. The date of preparation;
2. The source of the variance (coin or token);
3. The denomination(s) of the source of the variance;
4. The amount of the variance;
5. The measures taken to detect the source of the variance;
6. The name and signature of the count room supervisor; and
7. The name and signature of the cashier.

(j) Upon completion of the cashier's count, the cashier shall attest by signature on the Hard Count Report to the amount of coin, slot tokens, and foreign slot tokens counted. The coin, slot tokens, and foreign slot tokens shall then be exclusively controlled by the cashier and transported to the main bank or master coin bank.

(k) Once all required signatures have been obtained on the Hard Count Report, the original and any supporting documents shall be forwarded to the casino accounting department and a copy shall be delivered to the Division.

(l) Each photocopy of the original Hard Count Report shall be stamped with the word "copy" prior to its distribution.

(m) A security department member shall notify surveillance and:

1. Inspect all persons and all items removed from the count room with a metal detector upon exiting the count room; and

2. Conduct a thorough inspection of the entire count room and all counting equipment located therein to verify that no unsecured coins, foreign slot tokens, and slot tokens remain in the room.

(n) All keys shall be returned and signed in by the count room supervisor to the security department or the accounting department, as applicable, immediately following the conclusion of the count.

13:69D-1.43A Slot accounting requirements; electronic table games which accept gaming vouchers or coupons redeemed by a gaming voucher system

(a) If a casino licensee utilizes one or more electronic table games which accept gaming vouchers or coupons enrolled in a gaming voucher system, the daily gaming revenue shall be reported on the Slot Win Report. Each electronic table game shall be uniquely identified on the Slot Win Report as an electronic table game.

(b) On a daily basis, a casino licensee shall generate a report from its slot monitoring system which details the calculated win or loss and the payout percentage for each slot machine.

(c) On a daily basis, a casino accounting department member shall audit the Slot Cash Storage Box Report generated in the count room and ensure that all count room exceptions are resolved in accordance with internal control procedures. Any coupon deposited in a slot cash storage box shall be counted and included in the calculation of gross revenue, without regard to the validity of the coupon.

(d) A casino accounting department member shall calculate the daily slot machine win by preparing a Slot Win Report that summarizes the gross revenue transactions by slot machine denomination or electronic table game designation and in total as follows:

1. The value of coin, slot tokens and foreign slot tokens from the Hard Count Report;
2. The cash drop amount from the Slot Cash Storage Box Report;
3. The cashable gaming voucher drop amount from the Slot Cash Storage Box Report;
4. The non-cashable gaming voucher drop amount from the Slot Cash Storage Box Report;
5. The cashable coupon drop amount from the Slot Cash Storage Box Report;
6. The non-cashable coupon drop from the Slot Cash Storage Box Report;
7. The cashable electronic funds withdrawal amounts from an account based wagering system report;

8. The non-cashable electronic funds withdrawal amounts from an account based wagering system report;

9. The unsecured drop amounts from the unsecured drop forms;

10. The calculated total drop amount;

11. The amount of Hopper Fills as documented on the duplicate of the forms;

12. The amount of Jackpot Payouts as documented on the duplicate of the forms;

13. The value of gaming vouchers issued from a slot machine or electronic table game from the Voucher Issuance Summary Report;

14. The electronic funds deposit amounts from an account based wagering system report;

15. Miscellaneous adjustments supported by sufficient supporting documentation; and

16. The calculated win or loss amount.

(e) A casino licensee shall increase the slot machine win by the amount of the expired cashable gaming vouchers reported on the monthly expired gaming debt report pursuant to N.J.A.C. 13:69D-3.1 in a manner approved by the Division.

(f) A casino accounting department member shall generate a Voucher Soft Count Exception Report on a daily basis that lists gaming vouchers and coupons that the system expected to be counted but which do not appear on the Slot Cash Storage Box Report. A casino accounting department employee shall review the report in accordance with a methodology approved by the Division. A monthly schedule shall be prepared which details the total daily exception amounts and amounts reported as an increase to slot revenue, detailed separately for gaming vouchers, cashable coupons and non-cashable coupons.

(g) A casino licensee shall generate a report on a daily basis that compares for each slot machine and electronic table game the number and value of gaming vouchers issued as reported on the Voucher Issuance Summary Report to the voucher-out meter. A casino accounting department member shall review the report on a daily basis, investigate each variance and:

1. Prepare one or more summary schedules of all cashable and non-cashable voucher issued variances which details the date, the asset number of the slot machine or electronic table game number, the variance amount and the reason for the variance; and

2. Report a manual adjustment to increase the Slot Win Report amount for each voucher issued variance where the meter is less than the Voucher Issuance Summary Report amount, unless the reason for the variance documented in (g)1 above is sufficient to support a determination that a

voucher was issued as listed on the supporting documentation.

(h) In lieu of (g) above, a casino licensee may summarize the daily variance report review in a manner and on a monthly schedule prescribed by the Division.

(i) If a casino licensee utilizes an account based wagering system for slot machine withdrawals and deposits, a casino licensee shall generate a report on a daily basis that compares for each slot machine the amounts withdrawn from and deposited to patron accounts to its corresponding electronic transfer credit meter. A casino accounting department member shall review the report on a daily basis, investigate each variance and:

1. Prepare one or more summary schedules of all cashable and non-cashable electronic transfer credit variances which detail the date, the asset number of the slot machine or electronic table game number, the variance amount and the reason for the variance;

2. Report a manual adjustment to increase the Slot Win Report amount for any cashable and non-cashable electronic transfer credit withdrawal variance where the meter exceeds the patron withdrawal amount, unless the reason for the variance documented in (i)1 above is sufficient to support a determination that a patron withdrawal transaction did not occur as listed on the supporting documentation; and

3. Report a manual adjustment to increase the Slot Win Report amount for any cashable and non-cashable electronic transfer credit deposit variance where the meter is less than the patron deposit amount, unless the reason for the variance documented in (i)1 above is sufficient to support a determination that a patron deposit transaction did occur as listed on the supporting documentation.

(j) In lieu of (i) above, a casino licensee may summarize the daily variance report review in a manner and on a monthly schedule prescribed by the Division.

(k) A casino accounting department member shall compare for each slot machine, the number of coins or slot tokens counted and recorded in the count room on the Hard Count Report to the drop meter reading. All variances between the count and the meter readings shall be reported to the slot department for appropriate action. A casino accounting department member shall adjust the hard count amount as appropriate and upon notification to the Division.

(l) On a daily basis, a casino accounting department member shall compare for agreement for each slot machine the Jackpot Payout slips to the attendant paid jackpots meter or attendant paid cancelled credits meter reading. All variances between the Jackpot Payout slips and the meter readings shall be reported to the slot department for appropriate action. A casino accounting department member

shall adjust the revenue amount as appropriate and upon notification to the Division.

(m) Whenever there is a variance of more than \$500.00 between the value of cash, gaming vouchers, or coupons removed from a bill changer's slot cash storage box to their corresponding meters as recorded on a report generated by the slot monitoring system, a casino licensee shall:

1. Cause a member of its slot department, in conjunction with its casino accounting department, to investigate the cause of each variance;

2. Prepare and file an incident report with the Division no later than three weeks after the completion of the corresponding slot or table game cash storage box pickup documenting each such variance; and

3. Include on the incident report the following for each bill changer with a reportable variance:

- i. The date of the meter reading;

- ii. The date the report was filed;

- iii. The amount of the variance, by denomination, with the exception of gaming vouchers, which shall be by total value;

- iv. The asset number of the bill changer involved;

- v. The amount of the variance by currency, gaming vouchers, and/or coupons;

- vi. The cause of the variance with any documentation attached to support the explanation;

- vii. The manufacturer and model number of the slot machine to which the bill changer is attached or embedded; and

- viii. The signature and credential number of the preparer.

13:69D-1.44 Keys for dual locks; casino licensee-controlled keys and locks; notice to the Division and surveillance department upon malfunction and repair, maintenance or replacement of alarms

(a) Any key, locking mechanism or locking system that is required by N.J.S.A. 5:12-100c or this chapter shall be patented. Such key shall be legally duplicable only by the manufacturer or an agent or successor thereof, and shall be capable of unlocking the locking device on no more than one type of secure box, compartment or location used or maintained within any casino hotel facility.

(b) A casino licensee shall maintain an inventory identifying each controlled key, locking mechanism, or locking system and setting forth the procedure by which the key, locking mechanism, or locking system shall be controlled. Such internal controls shall, at a minimum, include an enu-

meration of those incidents or events which, if they occurred, would compromise the security of the casino licensee's locking systems and require it to immediately comply with the provisions herein.

(c) The types of secure boxes, compartments or locations that require a unique key, locking mechanism, or locking system shall include, without limitation, the following:

1. Drop boxes;
2. Slot cash storage boxes;
3. Trolleys to transport drop boxes from gaming tables to a secure location;
4. Trolleys or cabinets used to transport or store, respectively, slot cash storage boxes;
5. Count room entrance and exit doors;
6. Compartments housing slot drop buckets;
7. Slot drop boxes;
8. Compartments housing slot drop boxes;
9. Areas in which slot cash storage boxes are located;
10. Compartments housing microprocessors or other control units controlling progressive meter(s) for progressive slot machines;
11. Locations housing a computer that controls a progressive payout wager system for gaming tables offering a progressive payout wager;
12. Storage cabinets or trolleys for unattached slot drop boxes; and
13. Compartment housing a random number generator for the keno system.

(d) Each casino licensee shall establish inventory internal controls for any key required to be controlled and maintained by a casino licensee and for any corresponding locking device including, without limitation, any key and locking device required by N.J.S.A. 5:12-100c and this chapter for a dual control locking system. The key and locking device inventory controls of each casino licensee shall include, at a minimum, procedures for:

1. Maintenance of inventory ledgers by identified, authorized personnel for purposes of documenting:
 - i. The requisitioning of keys and locking devices from vendors;
 - ii. The receipt of blank key stock;
 - iii. The storage and issuance of keys and locking devices;
 - iv. Any loss, removal from service, and subsequent replacement of keys and locking devices;

- v. The destruction of keys and locking devices; and
- vi. The results of physical inventories;

2. The storage of duplicate keys and locking devices, including a physical description of any storage location and the identification of authorized personnel in control of such location;

3. The destruction of keys and locking devices, including documentation detailing in whose presence any destruction shall occur; and

4. Physical inventories of all keys and locking devices at least once every 12 months.

(e) A casino licensee shall notify the Division and its surveillance department immediately upon becoming aware of any malfunction of any alarm system or alarmed door required by the Act and these regulations, and upon any emergency service to restore their proper function. In addition, a casino licensee shall provide the Division and its surveillance department with at least 24 hours written notice prior to effecting any non-emergency repair, maintenance or replacement of any such alarm system or alarmed door including, without limitation:

1. Alarm systems for any emergency exit from the casino floor or casino simulcasting facility;
2. Alarm systems for the casino cage, its ancillary office space and any related casino vault;
3. Alarm systems for any master coin bank located outside the casino cage;
4. Alarmed emergency exit door(s) for the casino cage;
5. Alarmed doors to casino vaults signaling the closed circuit television system;
6. Alarmed doors to count rooms signaling the monitoring rooms and the casino security department;
7. Alarm systems providing for a continuous visual signal whenever any access door to the count room is open;
8. Alarm systems for any slot cashier window in a slot booth;
9. Alarm systems for separate work stations within a keno booth or satellite keno booth; and
10. Alarm systems for keno work stations in keno lockers.

13:69D-1.45 Signatures

(a) This section shall apply to any signature required by the rules of the Division or by a casino licensee's internal controls. Signatures shall:

1. Comply with either of the following requirements:

i. Be, at a minimum, the signer's first initial, last name, and legible credential number, written by the signer, and be immediately adjacent to or above the clearly printed or preprinted title of the signer; or

ii. Be the employee's identification number or other computer identification code issued to the employee by the casino licensee, if the document to be signed is authorized to be generated by computer; and

2. Signify that the signer has personally 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 the Division's rules or the casino licensee's internal controls.

(b) Signature records shall be prepared for each person required to sign records and documents and shall include specimens of signatures, titles of signers and the date the signature was obtained. Such signature records shall be maintained alphabetically by last name either on a company-wide or departmental basis. The signature records shall be adjusted on a timely basis to reflect changes of personnel.

(c) Signature records shall either be:

1. Securely stored in the accounting department; or
2. Stored in electronic form shall be maintained by the IT Department in a secure format so that such signature records can be promptly retrieved in the event of a computer failure.

13:69D-1.46 (Reserved)

13:69D-1.47 Keno runners

(a) A casino licensee may employ one or more "keno runners" to assist in the conduct of keno. A keno runner may act as an intermediary between a patron and a keno writer in order to facilitate the placement or redemption of a keno wager. A keno runner may also accept and redeem keno wagers at a keno booth, satellite keno booth or keno locker without the assistance of a keno writer provided that:

1. The keno runner operates out of his or her own keno drawer and, if applicable, pouch or wallet; and
2. The casino licensee's approved keno system can generate the reports necessary for the accounting and reconciliation of the assets and documents contained in the keno drawer of each keno runner.

(b) A keno runner shall carry an imprest fund of currency issued from the keno vault, the main bank, or the master coin bank. A keno runner who generates and redeems keno tickets at a keno work station and utilizes a winning keno ticket report to verify and directly redeem winning keno tickets pursuant to (d)2 below shall carry funds from his or her keno drawer in a pouch or wallet. A keno runner shall return all

funds from the pouch or wallet to his or her keno drawer prior to closing out the drawer.

(c) If a patron requests to place a keno wager with a keno runner, the keno runner shall:

1. Require the patron to complete a two-part keno runner request and to present currency, coin, gaming chips, slot tokens or coupons in an amount sufficient to fund the request;
2. Provide a part of the keno runner request to the patron as a receipt for the keno wager;
3. Take the other part of the keno runner request with the wager information together with the currency, coin, gaming chips, slot tokens, or coupons to a keno writer at a keno work station or to a keno booth, satellite keno booth or keno locker where the keno runner has a keno drawer;
4. Receive the keno ticket or tickets and any change from the keno writer or generate them directly at his or her work station in a keno booth, satellite keno booth or keno locker; and
5. Deliver the keno ticket or tickets to the patron in exchange for the patron's part of the keno runner request, provided that, prior to the exchange, the keno runner shall compare the two parts of the keno runner request to ensure that the ticket is presented to the correct patron.

(d) If a patron requests to redeem a winning keno ticket with a keno runner, a keno runner shall:

1. Accept the ticket from the patron in exchange for a one-part keno ticket receipt; provided, however, a keno runner who generates and redeems keno tickets at a keno work station, utilizes a winning keno ticket report to verify the winning ticket and has sufficient funds in his or her pouch or wallet to redeem the ticket may accept the ticket in exchange for the winning payout;
2. Take the winning ticket to a keno writer at a keno work station or to a work station in a keno booth, satellite keno booth or keno locker where the keno runner has a keno drawer or, if the keno runner has paid the patron directly from his or her pouch or wallet pursuant to (d)1 above, redeem the winning keno ticket at a keno work station no later than the end of the keno runner's shift; and
3. Unless the keno runner has paid the patron directly from his or her pouch or wallet pursuant to (d)1 above, receive the proceeds of the ticket from the keno writer or take them from the keno runner's drawer in the keno booth, satellite keno booth or keno locker and deliver them to the patron in exchange for the keno ticket receipt.

(e) Each keno runner shall "sign in" prior to the start of each keno game for which the keno runner was authorized to accept keno wagers. A keno runner may "sign in" manually, electronically on the keno computer system or by giving verbal notice to the keno supervisor or keno writer authorized

to start the keno game. After “signing in,” a keno runner shall not accept additional wagers for the game, but may deliver keno tickets to patrons for wagers that were placed prior to the keno runner “signing in.”

(f) No keno supervisor or keno writer shall start a keno game until all keno runners who are authorized to accept wagers for that game have “signed in” in accordance with (e) above, and the keno supervisor or keno writer shall certify at the end of the shift that all keno runners “signed in” prior to the start of each keno game during the shift.

13:69D-1.47A Public keno areas

(a) In addition to conducting keno operations on the casino floor or in a casino simulcasting facility, a casino licensee may conduct keno operations in other public areas of the casino hotel (“public keno areas”) in accordance with the provisions of this section. Public keno areas may include, without limitation, restaurants, lounges, and bars, but shall not include qualifying sleeping units or other hotel rooms used for the lodging of guests. An area of the casino hotel that is leased to an on-premise shopkeeper may be a public keno area provided that the lessee holds a casino service industry license.

(b) Keno tickets shall only be issued and redeemed in public keno areas by a keno writer or keno runner.

13:69D-1.48 Accounting controls for the operation of keno booths and keno work stations

(a) A keno work station shall commence operation with an amount of currency and coin to be known as the “keno inventory” which shall not exceed \$5,000 for a keno writer working from a roving keno work station, a keno runner working from a keno locker, and a keno writer or keno runner working from a satellite keno booth located in a public keno area.

(b) No casino licensee shall cause or permit currency, coin or gaming chips to be added to, or removed from, the keno inventory during the gaming day except:

1. In exchange for a keno ticket purchased by a patron;
2. In order to make change for a patron buying a keno ticket;
3. In receipt of a coupon from a patron in exchange for currency, coin or a keno ticket;
4. In payment of a winning or voided keno ticket; or
5. In conformity with the keno fill and keno credit procedures.

(c) Whenever a keno work station is opened for gaming activity, the keno inventory shall be stored in a lockable container known as a “keno drawer.” For a given shift, each keno writer and each keno runner authorized to accept and redeem wagers shall be assigned his or her own keno drawer.

A keno runner who utilizes a winning keno ticket report to verify and directly redeem winning keno tickets may carry funds from the keno inventory in his or her keno drawer in a pouch or wallet, provided that all such funds are returned to the keno drawer no later than the end of the keno runner’s shift. Nothing in this section shall preclude a keno writer or keno runner from working at multiple keno work stations throughout the gaming day provided the keno writer or keno runner logs on and off each computer terminal and continues to operate from his or her assigned keno inventory.

(d) Keno drawers shall be prepared by a main bank cashier, master coin bank cashier, cage supervisor, or keno supervisor. Each keno drawer which is prepared shall contain an inventory count sheet in addition to the currency and coin. The inventory count sheet shall be, at a minimum, a two-part form with the preparer of the drawer maintaining the duplicate as a balancing item and the original being sent with the currency and coin. The preparer shall record the following information on the original and duplicate form:

1. The date and time of preparation of the keno drawer;
2. The keno work station location number;
3. The total amount of each denomination of currency and coin to be distributed;
4. The total amount of all denominations of currency and coin to be distributed; and
5. The signature of the preparer.

(e) The keys to the keno drawers containing the keno inventories shall be maintained and controlled in the main bank or master coin bank. Each key shall be signed-in and signed-out in accordance with the casino licensee’s internal control procedures.

(f) Immediately prior to opening a keno work station for gaming, each keno writer or keno runner assigned to a work station shall, if the drawer is not already located at that keno work station, transport the keno drawer to the appropriate keno work station. Each keno writer or keno runner assigned to a keno work station in a keno booth or satellite booth and each keno runner assigned to work from a keno locker shall, prior to opening his or her work station for gaming, count his or her drawer in accordance with the requirements of (g) below at the keno booth, cashiers’ cage or other restricted casino area.

(g) The keno writer or keno runner shall count the contents of the drawer in the presence of a keno supervisor or a supervisor thereof and shall assure the accurate comparison of the count to the figures recorded on the inventory count sheet.

1. If the count and figures agree, the keno writer or keno runner and keno supervisor or supervisor thereof shall sign the form attesting to the accuracy of the information recorded thereon.

2. If a discrepancy exists between the amount of currency and coins counted and the amount of currency and coins recorded on the form, the appropriate corrections shall be made on the form by the keno supervisor or supervisor thereof. The keno supervisor or supervisor thereof shall place his or her initials next to each correction. Once all appropriate corrections have been made, the keno writer and keno supervisor or supervisor thereof shall sign the form. The keno supervisor or supervisor thereof shall immediately prepare a discrepancy report and forward a copy of the report to casino accounting, the security department and the on-site office of the Division.

(h) Upon compliance with the signature requirements of (d) and (f) above, the keno writer or keno runner shall input the opening inventory figure in total or by denomination into the computer terminal and maintain the inventory count sheet in the keno drawer until the end of the keno writer's or keno runner's shift.

(i) At the end of each keno writer's or keno runner's shift, all currency, coin, slot tokens, coupons, and gaming chips remaining in the keno drawer shall be counted by the keno writer or keno runner at the keno booth, cashier's cage, or other restricted casino area in accordance with the casino licensee's internal controls. The keno writer or keno runner shall record on the form required by (d) above or on a separate one-part form the following information:

1. The total value of each denomination of currency, coin, slot tokens and gaming chips in the keno drawer;
2. The total value of all coupons in the keno drawer;
3. The total value of all denominations of currency, coins, slot tokens and gaming chips in the keno drawer;
4. The total amount of all keno fill slips;
5. The total amount of all keno credit slips; and
6. The signature of the preparer.

(j) Once the form required by (d) above has been completed with the information required by (i) above, it shall be placed in the keno drawer. If the casino licensee uses a separate form to record the closing keno inventory pursuant to (i) above, both forms shall be placed in the keno drawer. The keno drawer shall then be locked by the keno writer or keno runner and either:

1. Immediately transported to the cashiers' cage, master coin bank or satellite cage by the keno writer or keno runner;
2. Placed in a secure storage area in the keno booth; or
3. Delivered to the keno supervisor for subsequent reissuance.

(k) Each casino licensee shall develop internal control procedures for the accounting and reconciliation of the assets and documents contained within the keno drawers used each

gaming day. These procedures shall provide for the verification of each keno drawer, including verification of the use of winning keno ticket reports, by a keno supervisor, main bank cashier, or cage supervisor and the reporting of any overage or shortage including any problem associated with the use of winning keno ticket reports. Copies of all reports shall be forwarded to casino accounting on a daily basis.

(l) Each keno writer and keno runner shall be required to independently count the contents of his or her keno drawer and prepare the form required in (i) above without access to any information recorded on the reports referenced in (k) above.

13:69D-1.49 Keno drawer fill procedures

(a) If a keno writer or keno runner needs additional currency or coin, the keno writer or keno runner shall prepare a keno fill slip.

(b) Keno fill slips shall be prenumbered forms. The numbers of all keno fill slips shall be unique to the game of keno. All original and duplicate void keno fill slips shall be marked "VOID" and shall require the signature of the keno writer or keno runner who prepared the slip.

(c) A keno fill slip shall be a two-part manual or computerized form and shall contain the following:

1. The denomination of the currency and coin being requested;
2. The total amount of each denomination of currency and coin being requested;
3. The total amount of all denominations of currency and coin being requested;
4. The keno work station location number which the currency and coin will be distributed;
5. The date and time of preparation; and
6. The signature of the keno writer or keno runner or, if computer-prepared, the identification code of the keno writer or keno runner.

(d) Upon completion of the keno fill slip by the keno writer, a keno supervisor shall either prepare the requested fill from the excess currency and coin maintained in the keno booth or transport all copies of the keno fill slip to the main bank or master coin bank where a cashier shall prepare the requested fill. Nothing in this section shall preclude a main bank or master coin bank cashier or cage supervisor from picking up the completed keno fill slip at the keno booth.

(e) Once the requested funds have been prepared for transfer, either the keno supervisor or a supervisor thereof or the main bank or master coin bank cashier, as applicable, shall sign the keno fill slip and retain the duplicate as a balancing item. The funds shall be transported to the keno writer or keno runner by the keno supervisor or above or by a

main bank or master coin bank cashier or cage supervisor along with the original keno fill slip. If the funds have been prepared by a main bank or master coin bank cashier, the individual who will transport the funds shall sign for receipt of the funds and a member of the casino security department shall escort the funds. If the funds need to be transported outside of the keno booth they shall be placed in a sealed envelope or container.

(f) Once the funds have been given to the keno writer or keno runner, the casino security department employee, if applicable, shall sign the original keno fill slip as evidence of the transportation of the funds. The keno writer or keno runner shall then count the currency and coin and, if the amount agrees with the amount recorded on the keno fill slip, sign the original keno fill slip and enter the amount of the fill into the computer terminal. The keno writer or runner shall maintain the original keno fill slip as a balancing item.

13:69D-1.50 Keno drawer credit procedures

(a) A keno writer or keno runner may transfer excess currency, coin, gaming chips, slot tokens, and coupons to either the main bank, master coin bank, or keno supervisor by preparing a keno credit slip.

(b) Keno credit slips shall be pre-numbered forms. The series numbers of all keno credit slips shall be unique to the game of keno. All original and duplicate void keno credit slips shall be marked "VOID" and shall require the signature of the keno writer or keno runner who prepared the slip.

(c) A keno credit slip shall be a two-part manual or computerized form and shall contain the following:

1. The denomination of the currency, coin, gaming chips and slot tokens being exchanged;
2. The total amount of each denomination of currency, coin, gaming chips, and slot tokens being exchanged;
3. The total amount of coupons being exchanged;
4. The total amount of currency, coin, gaming chips, coupons, and slot tokens being exchanged;
5. The keno work station location number;
6. The date and time of preparation; and
7. The signature of the keno writer or keno runner or, if computer prepared, the identification code of the keno writer or keno runner.

(d) Upon completion of the keno credit slip by the keno writer or keno runner, a keno supervisor or above, main bank cashier, master coin bank cashier, or cage supervisor shall verify the items being removed from the keno drawer and the information recorded on the keno credit slip. If the items to be removed and the recorded information agree, the keno supervisor or supervisor thereof, main bank cashier, master coin bank cashier, or cage supervisor shall sign the original

and duplicate keno credit slip and place the items into a secured envelope or container for transportation to the main bank or master coin bank or designated area of keno booth. The duplicate keno credit slip shall be maintained by the keno writer or keno runner in the keno drawer as a balancing item and the original shall be transported by the keno supervisor or supervisor thereof, main bank cashier, master coin bank cashier, or cage supervisor with the envelope or container. Prior to the transport of the keno credit, the keno writer or keno runner shall enter the amount being credited into the computer terminal.

(e) A casino security department employee shall be required to escort the keno supervisor or above, main bank cashier, master coin bank cashier, or cage supervisor and the envelope or container if the credit is with the main bank or master coin bank. Once at the main bank or master coin bank, the casino security department employee shall sign the original keno credit slip as evidence of his or her escort of the funds.

(f) Upon receipt of the envelope or container, the receiving individual, if different from the individual who verified the credit in (d) above, shall count the contents and compare the amount counted to the totals recorded on the keno credit slip. If the contents and the recorded totals agree, the receiving individual shall sign the original and maintain it as a balancing item.

13:69D-1.51 Keno computer system

(a) Each casino licensee shall maintain internal control procedures governing its keno computer system. Such internal controls shall include:

1. System access restrictions;
2. Hardware and software controls;
3. Override policies and restrictions;
4. Adequate documentation of keno tickets and payoff information; and
5. Backup and recovery procedures.

(b) Following any malfunction of a keno computer system, the casino licensee shall immediately notify the Division, and shall not utilize the system until the malfunction has been successfully repaired. Notwithstanding the foregoing, the Division may permit a casino licensee to utilize the system prior to it being successfully repaired, for a period not to exceed 48 hours, provided that:

1. The malfunction is limited to a single storage media device, such as a hard disk drive;
2. In addition to the malfunctioning storage media device, the keno computer system contains a backup storage media device not utilized in the normal operation of the system, which backup device shall immediately and automatically replace the malfunctioning device, to permit

a complete and prompt recovery of all information in the event of an additional malfunction; and

3. Continued use of the malfunctioning system would not limit the ability to perform a complete and prompt recovery of all information, and would not otherwise harm or affect the normal operation of the keno game.

13:69D-1.52 Payment of table game progressive payout wagers; supplemental wagers not paid from the table inventory

(a) This section shall apply to any table game that offers:

1. One or more progressive jackpots that increases in value as the game is played based upon a set rate of progression, and awarded when a player achieves a specific game outcome; or

2. A supplemental wager which is not paid from the table inventory.

(b) A progressive jackpot shall be controlled by an external progressive controller.

(c) An external progressive controller shall be in a location approved by the Division in a compartment or cabinet which has two separate keys. One key shall be maintained and controlled by the security department and the second key shall be maintained and controlled by the table games department.

(d) Each casino licensee seeking to utilize a linked table game shall submit to the Division for approval the location and manner of installing the common display unit.

(e) No table game that offers a progressive jackpot shall be placed on the casino floor until the casino licensee has submitted to the Division the following:

1. The initial and reset amounts at which the "progressive meter(s)" will be set;

2. The proposed system for controlling the keys and access codes;

3. The rate of progression for each progressive jackpot, which shall not be changed except upon notice to the casino accounting department, which department shall also be responsible for ensuring the required reconciliation; and

4. The calculated probability of winning each progressive jackpot, which probability shall not exceed 100 million to one.

(f) The amount on a progressive meter shall not be decreased unless:

1. The amount indicated has been paid to a winning patron;

2. The progressive jackpot amount won by the patron has been recorded in accordance with internal controls;

3. The change is necessitated by a table game or meter malfunction, in which case an explanation shall be entered on the Table Game Progressive Summary and the Division shall be notified in writing; or

4. The jackpot is removed as permitted by (h) below.

(g) Once an amount appears on a progressive meter, the probability of winning the progressive jackpot may not be decreased unless the progressive jackpot has been won by a patron or the progressive jackpot is removed as permitted by (h) below.

(h) When a casino licensee decides to permanently remove a table game progressive payout, a time limit of not less than 30 days shall be established and notice of the time limit shall be provided at each table and to the Division. Upon the expiration of such time limit, the casino licensee may remove the table game progressive payout from the casino or casino simulcasting facility or establish another time limit of not less than 30 days. Nothing in this section shall be deemed to prohibit the immediate and permanent removal by a casino licensee of a table game progressive payout from a gaming table provided that one or more table games offering the progressive payout remain on the casino floor or in the casino simulcasting facility.

(i) Once the time limit in accordance with (h) above has expired, the amount on any progressive meters shall be documented in accordance with the casino licensee's internal controls and filed with the Division. The amount may be retained by the casino licensee.

(j) The amount indicated on the "progressive payout meter," "progressive meter," "in-meter," and, if applicable, "reset meter" on each gaming table offering a progressive payout wager shall be recorded on a Table Game Progressive Summary, at a minimum, at least once every seven calendar days and each summary shall be signed by the preparer. If not prepared by the casino accounting department, the Table Game Progressive Summary shall be forwarded to casino accounting by the end of the gaming day on which it is prepared. A representative of the casino accounting department shall be responsible for calculating the correct amount that should appear on the progressive meter. If an adjustment to the progressive meter is necessary, the accounting department shall notify the table games department, a member of which shall adjust the meter within 24 hours of the meter reading.

1. Supporting documentation shall be maintained by the casino accounting department to explain any addition or reduction in the registered amount on the progressive meter, which documentation shall include, at a minimum, the date, the number of the table, the amount of the adjustment, the reason for the adjustment and the signature of the table games department member making the adjustment.

2. A copy of the documentation required in (j)1 above shall be provided to the Division.

(k) A table game offering a progressive payout wager may be temporarily removed from the casino or casino simulcasting facility for a period not to exceed five gaming days. The amount on the progressive meter and, if applicable, reset meter upon the return or replacement of the gaming table, shall not be less than the amount at the time of removal. Any time limit for the offering of a progressive payout pursuant to (h) above shall be extended by the number of days during which the progressive payout was not offered as the result of any action by a casino licensee pursuant to this subsection.

(l) A casino licensee shall immediately notify the Division in the event of any malfunction of a computer that controls the progressive payout wager system and shall not utilize the system until the malfunction has been remedied. A casino licensee may continue to utilize the system prior to it being remedied for a period not to exceed 48 hours, provided that:

1. The malfunction is limited to a single storage media device;
2. In addition to the malfunctioning storage media device, the system contains a backup storage media device not utilized in the normal operation of the system, which backup device shall immediately and automatically replace the malfunctioning device, to permit a complete and prompt recovery of all information in the event of an additional malfunction; and
3. Continued use of the malfunctioning system would not limit the ability to perform a complete and prompt recovery of all information and would not otherwise harm or affect the normal operation of the progressive payout wager.

(m) Whenever a patron wins a table game progressive payout or an authorized supplemental wager, the casino licensee may either pay the winnings with gaming chips in the table inventory or issue a receipt to the patron which may be exchanged for payment at a cashiers' cage.

(n) When a supplemental wager is not paid from the table inventory or if a progressive jackpot is won, the casino supervisor of the game at which the payout was won shall verify the winning hand and amount to be paid. For progressive jackpots the casino supervisor shall record the date, time, winning configuration, amount of the jackpot and the readings of the meters in (j) above on the Table Game Progressive Summary. The casino games supervisor shall reset the progressive amount using the reset key.

(o) If the casino licensee does not pay the progressive jackpot or an authorized supplemental wager from the table inventory, the casino supervisor in (n) above shall document the payout on a two-part table game payout receipt. The receipt shall include the following:

1. The date and time;
2. The table number;

3. The configuration of the winning hand;
4. The amount to be paid;
5. The name and signature of the patron (signature on the original only); and
6. The signature of the casino supervisor.

(p) The original table game payout receipt form shall be transported to the casino cage and the duplicate shall be provided to the patron.

(q) Upon presentation of the duplicate receipt by the patron, a cashier shall have the patron sign the duplicate, compare the duplicate to the original and, if in agreement, prepare a Table Game Payout Slip ("Payout Slip"). The Payout Slip shall be a serially numbered, two-part form. The casino accounting department shall account for the series of numbers of the Payout Slips. Payout Slips shall be used in sequential order and include the following:

1. The date and time;
2. The table number;
3. The configuration of the winning hand;
4. An indication if the payout is for a progressive jackpot or supplemental wager payout;
5. The amount paid;
6. The method of payment;
7. The cashier location; and
8. The signature of the cashier.

(r) Upon payment to the patron, the cashier shall attach the original receipt to the original Payout Slip and the duplicate receipt to the duplicate Payout Slip. The cashier shall retain the originals and place the duplicates in a locked accounting box. If the Payout Slip is computer generated, the data shall not be susceptible to modification or deletion. All voided forms shall be marked "VOID" and shall require the signature of the preparer.

(s) The casino accounting department shall verify the table game progressive payment which shall include verifying the meter readings and document all appropriate adjustments to the Master Game Report.

13:69D-1.53 (Reserved)

13:69D-1.54 Gaming vouchers; procedures for issuance and redemption; redemption of coupons through a gaming voucher system

(a) A casino licensee may issue and redeem a gaming voucher at a cashiering location, slot machine, or electronic table game if connected to a computerized gaming voucher system ("system") which has been approved by the Division.

In addition, a coupon enrolled in the system may be redeemed at a slot machine or electronic table game.

(b) A casino licensee may issue a gaming voucher:

1. To automatically pay a jackpot or the amount on a credit meter, which value shall not exceed \$10,000. The voucher shall be dispensed automatically from a slot machine to a patron;
2. From a slot machine in an amount that cannot be converted to credits on a slot machine upon a patron's redemption of a gaming voucher;
3. From a cashiering location in even exchange for currency, chips, a cash equivalent, a slot counter check, or customer deposit withdrawal issued by the casino licensee, or in payment of a manual slot payout; and
4. At an electronic table game for the purpose of cashing out electronic credits.

(c) A casino licensee may redeem a gaming voucher at:

1. Slot machines;
2. Cashiering locations; or
3. Electronic table games.

(d) With the exception of a cashier generated gaming voucher, a gaming voucher shall expire one year from the date of its issuance; provided, however, that nothing shall preclude a casino licensee from restricting the redemption location for a gaming voucher after a specified period of time, above a specified value, or both, in accordance with internal controls, provided that adequate written notice explaining the restriction or restrictions is provided to patrons.

(e) A gaming voucher system may be utilized to redeem coupons issued by the casino licensee provided that:

1. The IT department controls the uploading of the coupon file in the gaming voucher database; and
2. The casino licensee has internal control procedures for the control and reconciliation of all coupons redeemed by the gaming voucher system.

(f) A casino licensee shall not permit a gaming voucher to be redeemed if it knows, or reasonably should know, the gaming voucher is materially different from gaming vouchers issued by the casino licensee.

(g) A casino licensee shall immediately report to the Division any gaming voucher suspected of being counterfeit, altered or tampered with that is presented for redemption or otherwise discovered. The gaming voucher shall be transported and retained by the casino licensee's security department, until it is collected by the Division. Upon receipt of such voucher, an employee of the security department shall complete a two-part Suspicious Gaming Voucher form. The original form shall be provided with the voucher to the

Division, and the duplicate form shall be retained by the casino licensee. The form shall include:

1. The date the gaming voucher was presented for redemption or otherwise discovered;
2. The location where the gaming voucher was presented for redemption or otherwise discovered;
3. The name and license number of the employee who received or discovered the gaming voucher; and
4. If available, the identity of the patron who presented the gaming voucher.

(h) Upon the presentation of a gaming voucher for redemption, the gaming voucher shall be scanned into the system to verify the validity of the gaming voucher, including its validation number, value and, if applicable, the expiration date. If the gaming voucher is valid, the gaming voucher system shall immediately cancel the gaming voucher electronically and permit the redemption of such gaming voucher for the value printed thereon.

(i) When the system is unable to verify the validity of a gaming voucher (unverified gaming voucher), a casino licensee may redeem the gaming voucher at a cashier's cage or satellite cage without immediately canceling the voucher provided that:

1. The licensee shall have internal controls designed to prevent employees or patrons from misappropriating the proceeds from unverified vouchers;
2. Any unverified gaming voucher that is subsequently scanned by cashier or cashier supervisor, verified and electronically canceled in the system shall thereafter be a redeemed gaming voucher;
3. At the end of each gaming day, all unverified gaming vouchers redeemed shall be transferred to the casino accounting department; and
4. On a daily basis, the casino accounting department shall prepare an Unverified Gaming Voucher document which lists the unverified gaming vouchers. The document shall include for each unverified gaming voucher:
 - i. The date of issuance;
 - ii. The Validation Number;
 - iii. The asset number or location where the gaming voucher was issued; and
 - iv. The value.

(j) A computer record for a voucher not in a redeemed status may be voided manually provided that:

1. The void is authorized by the accounting department;

2. The casino licensee can establish the validity of the issuance of the voucher;
3. The proper patron was paid; and
4. The casino licensee maintains sufficient supporting documentation.

“Critical software” means any program that can be used to create or alter critical data.

“Disaster recovery plan” means written procedures, including assigned roles and responsibilities, designed to restore all or part of a casino licensee’s controlled computer system capabilities in the event that the system is rendered unusable by a disaster.

“Division best practice” means a course of action recommended by the Division. When Division best practice is not used, the casino licensee shall document in its internal controls, the course of action to be taken. Such internal controls shall be approved by the casino licensee’s Director of IT Division best practices shall be considered a safe harbor such that a licensee that implements the Division best practice shall not be subject to sanctions if the regulation for which the Division best practice set forth is breached.

SUBCHAPTER 2. CASINO COMPUTER SYSTEMS

13:69D-2.1 Definitions

The following words and terms, when used in this subchapter, shall have the following meanings unless the context clearly indicates otherwise:

“Access” means the ability to create, read, modify, and/or delete controlled data.

“Authorized user” means a current employee of the casino licensee, affiliate, or vendor, which has been approved by the casino licensee’s Information Technology (IT) Department to access a controlled computer system.

“Computer access” or “logical access” means any access to controlled data or software.

“Computer security” means the physical and logical controls that are used to prevent unauthorized access to controlled hardware, software, and data.

“Confidential data” means any data that is collected by the casino licensee that is not in the public domain.

“Controlled computer system” means all hardware and software used to protect, generate, or store controlled data.

“Controlled data” means any casino related record, other than marketing data, that is required by the Casino Control Act and the Division rules.

“Controlled hardware” means any device that is used by a controlled computer system.

“Controlled software” means any software, other than marketing applications, that can be used to create or alter controlled data.

“Critical computer system” means all hardware and software used to protect, generate, or store critical data.

“Critical data” means any record that is used in the calculation of gross gaming revenue and does not include marketing data.

“Critical hardware” means any device that is used by a casino to store critical data.

“Critical location” means any physical location used to house critical hardware and software.

“Firewall” means dedicated computer hardware, software, and related device security policies, which are controlled by the casino licensee’s IT department to effectively protect a controlled computer system, its software, and data from unauthorized access.

“Personal patron data” means any non-public patron information collected by the casino licensee, including date of birth, social security number, credit card numbers, bank account information, and driver’s license number.

“Qualified affiliate” is a holding, intermediary or subsidiary company of a casino licensee that has been found qualified in conjunction with such licensee’s casino license.

“Release Notes” means documents which describe and provide the reason for changes made to components, configurable options, settings, or versions of a critical computer system.

“Remote access” means connectivity to a controlled computer system from a location outside of the casino licensee’s casino facility.

“System integrity” means the validity of controlled data and the controls used to minimize human error, hardware malfunctions, transmission errors, software errors, infiltration of unwanted software (malware, virus, etc), and disasters.

13:69D-2.2 Use of controlled computer systems

(a) Prior to implementing a controlled computer system, each IT department shall employ internal controls which ensure the accuracy, reliability, and system integrity of their controlled computer systems and controlled data.

(b) Nothing in the Division’s rules shall preclude a casino licensee, qualified affiliate or licensed affiliate from contracting the services of a third party for the operation of a controlled computer system, provided such third party is appropriately qualified, licensed or registered.

(c) Each casino licensee shall ensure its internal controls are current and adequately safeguard its controlled computer systems and controlled data.

(d) All critical software shall be approved by the Division prior to implementation and shall require the filing of Release Notes prior to installation. Additionally, critical software shall be designed with an approved method for software version verification.

(e) The initial installation and all material modifications to critical hardware shall be approved by the Division and shall require the filing of Release Notes prior to installation.

(f) Each casino licensee shall maintain documentation for all critical hardware and software. The documentation shall include, at a minimum, the make and model of hardware, the software version, and a copy of the Release Notes.

(g) Each critical location shall be approved by the Division and be designed to prevent unauthorized access. Each casino licensee shall ensure that:

1. An access log is utilized for non-IT department employees which identifies the date and time of each access and exit, as well as the name, company affiliation, and reason for entry in accordance with the IT department's internal controls; and
2. Surveillance camera coverage of all entryways and exits of the critical location is recorded and maintained in accordance with the Division's rules.

(h) Each controlled computer system shall be capable of recovering from an outage or loss of service and shall utilize, at a minimum, the following:

1. Data redundancy which permits the complete and prompt recovery of controlled data;
2. Environmental protection designed to protect critical hardware from a disaster; and
3. Backup capability that enables the casino licensee to create periodic copies of controlled data on a storage device which shall be separate from the device containing the data.

(i) Each casino licensee shall ensure it is capable of recovering controlled systems after a disaster and have a current disaster recovery plan.

(j) Controlled computer systems shall be designed to protect the security, confidentiality, and unauthorized release of personal patron data. The casino licensee shall provide written notice to the Division within 72 hours of becoming aware that personal patron data may have been compromised or has been otherwise released without proper authorization. The casino licensee shall notify the patron(s) affected in a timely manner, if the compromise has been confirmed via the conclusion of internal investigation and if law enforcement permits.

(k) Logical access to a controlled computer system shall be governed by the internal controls of the casino licensee's IT department that shall ensure:

1. Access requests are reviewed and approved;
2. User accounts and passwords are securely issued and stored;
3. User access is limited to only those functions necessary to perform the user's specific job responsibilities;
4. Manufacturer default passwords are not used;
5. Accounts associated with users who no longer require access are deactivated or removed;
6. Security events are monitored and logged; and
7. Except as provided in (l) below, each active user account has a password associated with a specific person.

(l) A casino licensee may issue an account not associated with a specific person provided that:

1. The account cannot be used to add, modify, or delete controlled data and/or controlled software;
2. The account is temporarily assigned by the IT department and documented in accordance with this subsection; or
3. The account is a generic system account, access to which is controlled by a casino licensee's IT department.

(m) Critical software shall not permit critical data to be altered unless the critical software provides a record of the modification. The record shall include, at a minimum:

1. The user who made the adjustment;
2. The date of the adjustment; and
3. The result of the adjustment.

(n) Controlled software shall not permit controlled data that is associated with a serially numbered document to be altered once the serially numbered document has been generated. Serially numbered documents may be voided using controlled software provided the controlled computer system maintains the original record and identifies the user that voided the record.

(o) Casino licensees shall ensure the security and integrity of access codes associated with player accounts. Division best practice is to encrypt such data where it is stored and during transmission.

(p) Critical computer systems shall monitor and report to the casino licensee any malfunction or security incident that adversely affects the integrity of critical data or system functionality. The casino licensee shall provide notice to the Division within 24 hours of becoming aware of the malfunction or security event.

(q) The casino licensee shall monitor and control access to operating systems used in conjunction with controlled computer systems. Division best practice is to utilize a method to electronically monitor and record the actions of users that can bypass application controls to adjust, add or delete controlled data.

(r) User accounts that can bypass application controls to adjust, add or delete controlled data shall:

1. Be restricted to authorized IT department employees and authorized third parties;
2. Not be required for normal operation or routine maintenance of the controlled computer system;
3. Not be used unless authorized and documented. Such documentation shall include, at a minimum:

- i. The name of the user;
- ii. The name of authorizing employee;
- iii. The date and time of access;
- iv. The reason for access; and
- v. A description of the data that was modified, if applicable.

(s) The casino licensee shall ensure the completion of the documentation required by (r) above. Division best practice is to utilize an electronic log that automatically records the account and date and time of access.

(t) The IT department shall be exclusively capable of booting critical hardware from more than one logical device.

(u) The casino licensee shall ensure that controlled data cannot be retrieved from decommissioned hardware.

(v) A casino licensee may provide remote access to its controlled computer system by an authorized user or computer system provided that:

1. The casino licensee has established a method to validate the identity of the user or system that is remotely connected. The validation method does not require a two-factor authentication;
2. The connection has been established using a methodology that prevents unauthorized access to the systems or to the data transmitted between the remote access user and the controlled computer system. The protection does not require data encryption;
3. A firewall or equivalent device is used by the casino licensee in conjunction with the connection;
4. Vendors which require temporary remote access to a casino licensee's controlled computer system may be issued an account in accordance with this section provided that the password is changed or the account is disabled after every use; and
5. Vendors that remotely access a casino licensee's controlled computer system using an account that can

bypass application controls to adjust, add, or delete controlled data, shall maintain an independent record of such access documenting, at a minimum:

- i. The date and time access was initiated and terminated;
- ii. The name and business affiliation of the user who accessed the controlled computer system;
- iii. The user account used during the remote session;
- iv. The name of the casino licensee's IT department employee who granted access;
- v. The reason for access; and
- vi. Description of what was modified, if applicable.

13:69D-2.3 Installation and change controls for controlled computer systems

(a) Each casino licensee shall maintain internal controls that govern the creation, modification, replacement, installation, and use of controlled software.

(b) A casino licensee may utilize the services of a third party to comply with the requirements of this subsection provided such third party is appropriately qualified, licensed or registered or a qualified affiliate.

(c) The casino licensee shall ensure the integrity of all controlled software created by the casino licensee, its affiliated casino licensee or qualified affiliate. Division best practice is to review source code prior to use where the review is:

1. Performed by a person capable of reviewing the source code for security issues which could lead to fraud or misuse;
2. Performed by someone other than the programmer(s) of the source code;
3. Completed within three business days following an emergency installation; and
4. Documented using a method which identifies the date the source code was reviewed, the person(s) who reviewed the source code, and the reviewer's findings or concerns.

(d) The casino licensee shall ensure all software utilized works as intended and functions properly in compliance with the Division's rules prior to installation. Division best practice is to evaluate the functionality and integrity of the software by utilizing a test that:

1. Is performed by someone other than the programmer(s) of the code;
2. Ensures the software works as intended with no adverse effect on other applications, reports, or processes;

3. Ensures the software operates in accordance with the Division's rules and that potential weaknesses cannot be exploited for fraud or theft;

4. Is completed within three business days following an emergency installation; and

5. Is documented using a method to identify the date the test was complete, the person(s) who performed the test, and any findings or concerns that were observed.

(e) Controlled software shall not be installed by a casino licensee unless it has been approved for use by the casino licensee's IT Director or designee.

(f) Prior to the installation, change, or upgrade of critical hardware and software, the casino licensee shall ensure that:

1. It has the ability to revert back to the previous state without impacting the integrity of any critical data and software; and

2. The Division is provided with Release Notes 24 hours in advance except as provided in (g) below.

(g) The casino licensee may install or replace controlled computer system hardware or software without prior notification to the Division when an unexpected event critically impacts the integrity or functionality of the system. The casino licensee shall provide notice to the Division within 24 hours, and shall provide Release Notes within 72 hours of installation.

13:69D-2.4 Networks

(a) Each casino licensee shall maintain internal controls that ensure the security, integrity, reliability, and functionality of the network that supports its controlled computer systems.

(b) Each casino licensee shall maintain a current network diagram which identifies all critical computer system connectivity.

(c) Each casino licensee shall protect its network from foreseeable risks. Division best practice is to evaluate risks to its network, develop a plan to mitigate those risks, implement the plan, test the plan, and update the plan when necessary.

(d) Each casino licensee shall ensure network security. Division best practice is to maintain and enforce written policies that address firewall rule sets, functionality, and monitoring for malicious or abnormal activity.

(e) Each casino licensee shall ensure network devices are working as intended. Division best practice is to perform an annual integrity assessment to ensure all components such as firewalls, routers, and switches adequately protect controlled computer systems from unauthorized access and malicious attack. Such network assessment is documented and includes:

1. The scope of the assessment;

2. The name and company affiliation of the individual(s) who conducted the assessment;

3. The date of the assessment;

4. The recommended corrective action; and

5. The casino licensee's response to the recommended corrective action.

13:69D-2.5 Official time

All controlled computer systems and critical computer systems shall be synchronized to Coordinated Universal Time (UTC) as determined by the U.S. Department of Commerce's National Institute of Standards and Technology (NIST). All transactions shall be adjusted to display and report in Eastern Standard and Daylight Savings Time.

New Rule, R.2014 d.129, effective August 18, 2014
See: 46 N.J.R. 843(a), 46 N.J.R. 1817(c).

SUBCHAPTER 3. EXPIRATION OF GAMING RELATED OBLIGATIONS OWED TO PATRONS

13:69D-3.1 Expiration of gaming-related obligations owed to patrons; payment to casino revenue fund

(a) Any money that is owed to a patron by a casino licensee as a result of a gaming transaction must be claimed within one year of the date of the gaming transaction, or the obligation of the casino licensee to pay the patron will expire. Twenty-five percent of the total value of such gaming debts that expire shall be paid to the Casino Revenue Fund, and 75 percent shall be retained by the casino licensee to be used exclusively for marketing purposes.

(b) A casino licensee shall maintain a record of all gaming-related obligations that have expired.

(c) Each casino licensee shall, on or before the 20th day of each calendar month:

1. Report in a format prescribed by the Division, the total value of gaming debts owed to its patrons that expired during the preceding calendar month; and

2. Submit a check to the Division payable to the Casino Revenue Fund equal to 25 percent of the total value of the gaming debts owed to its patrons that expired during the preceding month, as stated on the report.

(d) Failure to make the payment to the Casino Revenue Fund by the due date shall result in the imposition of penalties and interest as prescribed in the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq.

(e) Nothing shall preclude a casino licensee from, in its discretion, issuing a cash complimentary to a patron to compensate the patron for a gaming debt that has expired.