

See: 27 N.J.R. 1775(a), 28 N.J.R. 1399(a).
 Amended by R.1996 d.357, effective August 5, 1996.
 See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).
 Amended by R.1996 d.591, effective December 16, 1996.
 See: 28 N.J.R. 4412(a), 28 N.J.R. 5208(a).

In (h) deleted reference to persons authorized to enter the cage, satellite cages, master coin bank, or coin vaults.

Amended by R.1997 d.131, effective March 17, 1997.

See: 28 N.J.R. 4572(a), 29 N.J.R. 919(a).

Added (j) and (k).

Amended by R.1999 d.379, effective November 1, 1999.

See: 30 N.J.R. 4147(b), 31 N.J.R. 3527(a).

In (a), inserted a new 5, and recodified former 5 as 6.

19:45-1.14A Simulcast counter

(a) The casino simulcasting facility shall contain a physical structure known as a simulcast counter to house the casino pari-mutuel cashiers and to serve as the central location in the casino simulcasting facility for the following:

1. The custody of the simulcast counter inventory including, without limitation, currency and coin and the forms and documents normally associated with the operation of a simulcast counter;
2. The receipt of currency, coin, gaming chips, coupons and slot tokens for simulcast wagering;
3. The issuance of cash to patrons upon the presentation of a recognized credit or debit card in accordance with N.J.A.C. 19:45-1.25(i); and
4. Such other functions normally associated with the operation of a simulcast counter.

(b) The simulcast counter shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein; such design and construction shall, 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, in which shall be deposited all currency, coins, gaming chips, slot tokens, coupons and duplicate slips evidencing exchanges with the cashiers' cage, satellite cage or simulcast vault, or a self-service pari-mutuel machine;
2. A work area containing at least one remote management console ("RMC") and terminal to generate reports on pari-mutuel wagering, which shall be used only by the simulcast shift supervisor or above, and casino pari-mutuel cashiers, who shall only be allowed access under the direct supervision of the simulcast supervisor or above; and
3. A simulcast vault, which shall be secured by a lock, the key to which shall be maintained and controlled by the simulcast shift supervisor or above, and which shall contain a supply of currency and coin under the control of a vault cashier, simulcast shift supervisor or above to be utilized for the pari-mutuel window inventories and to

replenish the pari-mutuel window inventories, when necessary.

(c) The simulcast counter may be contiguous to a satellite cage or keno booth, with ingress and egress thereto, provided that the simulcast counter and satellite cage or keno booth are functionally segregated.

(d) A casino simulcasting facility may contain one or more ancillary simulcast counters to house casino pari-mutuel cashiers. An ancillary simulcast counter shall comply with all of the provisions of N.J.A.C. 19:55-4.4 and (a) and (b) above; provided however, that the requirements of a separate facsimile machine, direct dial-up telephone line, RMC, simulcast vault and simulcast shift supervisor for the ancillary simulcast counter, or any of them, may be waived if, considering, among any other relevant factors, the number of pari-mutuel windows in the ancillary simulcast counter, the proximity of the ancillary simulcast counter to the simulcast counter, and the span of authority and responsibility of the supervisor, the Commission determines that any such requirement is not necessary to the maintenance of adequate supervision of the simulcast wagering operations.

New Rule, R.1993 d.37, effective January 19, 1993.

See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Amended by R.1994 d.33, effective January 18, 1994 (operative February 22, 1994).

See: 25 N.J.R. 4737(a), 26 N.J.R. 489(a).

Amended by R.1995 d.652, effective December 18, 1995.

See: 27 N.J.R. 3595(b), 27 N.J.R. 5043(a).

Amended by R.1997 d.130, effective March 17, 1997.

See: 28 N.J.R. 2807(a), 29 N.J.R. 918(a).

In (b)3, added reference to the vault cashier.

Amended by R.1998 d.148, effective March 16, 1998.

See: 30 N.J.R. 36(a), 30 N.J.R. 1059(a).

Added a new (a)3 and recodified former (a)3 as (a)4.

19:45-1.15 Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults

(a) The assets for which the general cashiers are responsible shall be maintained on an imprest basis. At the end of each shift, the cashiers assigned to the outgoing shift shall record on a Cashiers' Count Sheet the face value of each cage inventory item counted and the total of the opening and closing cage inventories and shall reconcile the total closing inventory with the total opening inventory.

(b) At the opening of every shift, in addition to the imprest funds normally maintained by the general cashiers, each casino licensee shall have on hand in the cage or readily available thereto, a reserve cash bankroll adequately funded to pay winning patrons.

(c) Except as otherwise authorized by N.J.A.C. 19:45-1.14(i), the cashiers' cage and any satellite cage shall be physically segregated by personnel and function as follows:

1. General cashiers shall operate with individual imprest inventories of cash and, at the discretion of the

casino licensee, slot tokens and gaming chips, and such cashiers' functions shall include, but are not limited to, the following:

i. Receive cash, cash equivalents, patron checks, gaming chips, complimentary cash gifts, casino checks, casino affiliate checks, annuity jackpot trust checks, redemption receipts, slot tokens and gaming plaques from patrons for check consolidations, total or partial redemptions or substitutions;

ii. Receive gaming chips, slot tokens and prize tokens from patrons or authorized employees pursuant to N.J.A.C. 19:46-1.5(j) or 1.35(h) in exchange for cash;

iii. Receive cash, cash equivalents, casino checks, casino affiliate checks and annuity jackpot trust checks from patrons in exchange for currency, slot tokens or coin;

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

v. Receive cash, cash equivalents, casino checks, casino affiliate checks, annuity jackpot trust checks, slot tokens, prize tokens and gaming chips from patrons in exchange for Customer Deposit Forms;

vi. Receive gaming plaques from patrons in exchange for cash or Customer Deposit Forms in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);

vii. Receive Customer Deposit Forms from patrons in exchange for cash or slot tokens;

viii. Receive coupons from patrons in exchange for currency, slot tokens or coin, in conformity with N.J.A.C. 19:45-1.46(j);

ix. Receive checks from check cashiers to be returned to patrons for check redemptions, partial redemptions, consolidations or substitutions;

x. Receive Wire Transfer or Electronic Fund Transfer Acknowledgment Forms in accordance with N.J.A.C. 19:45-1.24A for the purpose of completing Customer Deposit Forms;

xi. Receive from check, chip bank, master coin bank and reserve cash cashiers documentation with signatures thereon, required to be prepared for the effective segregation of functions in the cashiers' cage;

xii. Receive Voucher forms in accordance with N.J.A.C. 19:45-1.9A for the processing of travel expense reimbursements;

xiii. Exchange Slot Counter Checks in accordance with N.J.A.C. 19:45-1.25A;

xiv. Prepare Jackpot Payout Slips in accordance with N.J.A.C. 19:45-1.40;

xv. Prepare Hopper Fill Slips in accordance with N.J.A.C. 19:45-1.41;

xvi. Receive slot tokens from, and transmit slot tokens and prize tokens to, the master coin bank in exchanges supported by proper documentation;

xvii. Prepare forms for the completion of payments for table game progressive payout wagers pursuant to N.J.A.C. 19:45-1.52;

xviii. Receive gaming vouchers from patrons in exchange for currency, slot tokens or coins in conformity with N.J.A.C. 19:45-1.54;

xix. Prepare patron credit files and verify information therein supporting patron credit applications in accordance with N.J.A.C. 19:45-1.27;

xx. Prepare redemption receipts in accordance with N.J.A.C. 19:45-1.26(j);

xxi. Issue, receive and reconcile imprest funds used by slot attendants, including an imprest change/pouch payout fund not exceeding \$5,000, to be used in accordance with N.J.A.C. 19:45-1.40E;

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

xxiii. Receive cash and gaming chips from patrons for gaming chips, if operating with an imprest inventory of gaming chips; and

xxiv. Receive gaming chips from the chip bank in exchanges supported by proper documentation, if operating with an imprest inventory of gaming chips.

2. Check cashiers (also known as "check bank cashiers") shall not have access to cash, gaming chips and plaques, except in accordance with (d) below, and such cashiers' functions may include the following:

i. Receive the original and redemption copies of Counter Checks and Slot Counter Checks;

ii. Receive from general cashiers checks accepted for total or partial Counter Check and Slot Counter Check redemptions;

iii. Receive checks from general cashiers for Counter Check and Slot Counter Check consolidations;

iv. Receive personal checks from general cashiers for Counter Check and Slot Counter Check substitutions;

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

vi. Receive Wire Transfer or Electronic Fund Transfer Acknowledgment Forms in accordance with N.J.A.C. 19:45-1.24A for the purpose of redeeming Counter Checks and Slot Counter Checks or accepting payment on returned Counter Checks and Slot Counter Checks; and

- vii. Receive from general, chip bank and reserve cash cashiers documentation with signatures thereon, required for the effective segregation of functions in the cashiers' cage.
3. 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 odd payoffs or vigorish bets, except in accordance with (d) below. Such cashiers' functions may include the following:
- i. Receive gaming chips and coin removed from gaming tables from a security department member in exchange for the issuance of a Credit;
 - ii. Receive gaming plaques removed from gaming tables from a security department member in exchange for the issuance of a credit in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);
 - iii. Receive Requests for Fills in exchange for the issuance of a Fill, the dispersal of gaming chips and coin to a security department member and the dispersal of gaming plaques to a security department member in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);
 - iv. Receive gaming chips from the general cashiers, main bank cashiers, master coin bank cashiers, cage supervisors and personnel assigned to a non-cage employee redemption site in exchange for proper documentation;
 - v. Receive from general, check bank and reserve cash cashiers documentation with signatures thereon, required for the effective segregation of functions in the cashiers' cage;
 - vi. Receive proper documentation from chippersons and general cashiers in exchange for imprest inventories of gaming chips, to be used in conformity with this chapter; and
 - vii. Such other functions as approved by the Commission.
4. Reserve cash ("main bank") cashiers' functions shall include, but are not limited to, the following:
- i. 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;
 - ii. Receive cash from the coin and currency count rooms;
 - iii. Receive checks and supporting documentation from check cashiers for deposit if such deposit is not made by the check cashier;
 - iv. Prepare the overall cage reconciliation and accounting records;
 - v. Prepare the daily bank deposit for cash and checks;
 - vi. Issue, receive and reconcile imprest funds used by slot attendants and chippersons;
 - vii. Exchange currency for coupons and currency from slot attendants;
 - viii. Receive from general, chip and check bank cashiers, documentation with signatures thereon, required to be prepared for the effective segregation of functions in the cashiers' cage;
 - ix. Be responsible for the reserve cash bankroll;
 - x. Receive gaming chips, slot tokens and coupons from the simulcast vault or casino pari-mutuel cashiers; and
 - xi. Exchange currency, coin, slot tokens, gaming chips and coupons with the keno booth in exchange for proper documentation;
 - xii. Perform the functions enumerated in (c)5 below of master coin bank cashiers, but only to the extent that the casino licensee has obtained, pursuant to N.J.A.C. 19:45-1.14(i), prior Commission approval to operate its cashiers' cage without the master coin bank specified by N.J.A.C. 19:45-1.14(b);
 - xiii. Receive unsecured currency, unsecured gaming vouchers, and unsecured coupons from slot department representatives or casino accounting department representatives pursuant to N.J.A.C. 19:45-1.42;
 - xiv. Prepare Unsecured Bill Changer Currency/Coupon Reports in accordance with N.J.A.C. 19:45-1.42(f);
 - xv. Receive slot tokens, prize tokens and gaming chips from personnel assigned to a non-cage employee redemption site in exchange for proper documentation;
 - xvi. Receive slugs from the hard count room and slot department and maintain the slugs in inventory until destroyed in accordance with N.J.A.C. 19:45-1.41A(d)4; and
 - xvii. Perform exchanges with the master coin bank supported by proper documentation in accordance with approved internal controls.
5. Master coin bank cashiers' functions shall include, but are not limited to, the following:
- i. Receive currency, coin, slot tokens, prize tokens, gaming chips, gaming vouchers, and coupons from slot cashiers in exchange for proper documentation;
 - ii. Receive coin and slot tokens from the hard count room;

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

iv. Issue, receive and reconcile imprest funds used by slot attendants, including an imprest change/pouch payout fund not exceeding \$5,000, to be used in accordance with N.J.A.C. 19:45-1.40E;

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

vi. Prepare the daily bank deposit of excess cash and coins;

vii. Prepare Jackpot Payout Slips in accordance with N.J.A.C. 19:45-1.40;

viii. Prepare Hopper Fill Slips in accordance with N.J.A.C. 19:45-1.41;

ix. 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;

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

xi. Receive slugs from the hard count room and slot department and maintain the slugs in inventory until destroyed in accordance with N.J.A.C. 19:45-1.41A(d)4; and

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

(d) Notwithstanding the requirements of N.J.A.C. 19:45-1.15(c) or any other Commission rule to the contrary, a casino licensee may consolidate the functions of the chip bank cashier with the functions of the check cashier, upon Commission approval of the casino licensee's internal control procedures for the consolidated cashier functions.

(e) Signatures attesting to the accuracy of the information contained on the Cashiers' Count Sheet shall be, at a minimum, of the following cashiers after preparation of the Cashiers' Count Sheet:

1. The general cashiers assigned to the incoming and outgoing shifts;
2. The check cashiers assigned to the incoming and outgoing shifts;
3. The chip bank cashiers assigned to the incoming and outgoing shifts;
4. The reserve cash cashiers assigned to the incoming and outgoing shifts;
5. The master coin bank cashiers assigned to the incoming and outgoing shifts; and
6. The slot cashiers assigned to the incoming and outgoing shifts.

(f) At the end of each gaming day, at a minimum, a copy of the Cashiers' Count Sheets and related documentation shall be forwarded to the accounting department for agreement of opening and closing inventories, agreement of amounts thereon to other forms, records, and documents required by this chapter, agreement of transportation reimbursement disbursements with supporting documentation and recording of transactions.

(g) Coin vaults authorized pursuant to N.J.A.C. 19:45-1.14(e) shall be under the control of the casino accounting department or an independent slot machine cage department established pursuant to N.J.A.C. 19:45-1.11(b)9. 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, and the amount of coin, prize tokens and slot tokens in each coin vault shall be reconciled at the end of each gaming day.

(h) At least 10 percent of all bags of coins or slot tokens counted and bagged by each slot cashier, master coin bank cashier or main bank cashier outside of the count room shall be randomly selected and recounted by a slot cashier supervisor or cage supervisor, as applicable, through the use of a weighing device or a counting device. Unless otherwise approved by the Commission, the recount shall be performed prior to the end of the cashier's shift and shall be recorded on supporting documentation in a manner approved by the Commission. In the alternative, a casino licensee may develop internal control procedures as approved by the Commission which ensure that at least 10 percent of all bags of coins or slot tokens counted and bagged by each slot cashier, master coin bank cashier or main bank cashier outside of the count room shall be randomly selected and recounted. If a discrepancy greater than plus or minus \$1.00 for any denomination of bagged coins or greater than plus or minus one token for bagged slot token denominations of \$25.00 and below is found during the weighing of the sample bag, then the sample bag shall be opened and recounted by a counting machine provided, however, for slot token denominations greater than \$25.00, any discrepancy shall require a recount. Notwithstanding the foregoing, a representative of the Commission may direct a slot cashier, master coin bank cashier or main bank cashier to weigh or recount any bag of coins or slot tokens prepared outside of the count room on a random basis.

(i) The assets for which a chipperson are responsible shall be maintained on an imprest basis in accordance with internal control procedures approved by the Commission and which, at a minimum, shall provide documentation to the chip bank, main bank and chipperson for the receipt of the imprest inventory and any subsequent receipt of gaming chips and currency, and documentation to the main bank for the return of the chipperson's inventory at the end of his or her shift. The main bank shall be responsible for the return to the chip bank of any gaming chips remaining in the chipperson's possession at the end of his or her shift.

Amended by R.1982 d.171, effective June 7, 1982 (operative, July 15, 1982).
 See: 13 N.J.R. 534(b), 14 N.J.R. 582(a) or 848(b).
 (b)lvii added and vii and viii renumbered as viii and ix.
 Amended by R.1982 d.329, effective October 4, 1982.
 See: 14 N.J.R. 708(a), 14 N.J.R. 1101(c).
 Added new vi to (b) and recodified old vi-ix as vii-x. Added new ii to (b)3 and recodified old ii as new iii and added disbursal of gaming plaques.
 Amended by R.1989 d.233, effective May 1, 1989.
 See: 20 N.J.R. 3012(a), 21 N.J.R. 1152(b).
 Added new subparagraph x to (b)1 and recodified old x as xi. Added new subparagraph vi to (b)2 and recodified old vi as vii.
 Amended by R.1989 d.611, effective December 18, 1989.
 See: 21 N.J.R. 2953(a), 21 N.J.R. 3931(b).
 Added (b)lxii; in (d), added "agreement of transportation reimbursement disbursements . . . documentation".
 Amended by R.1991 d.229, effective May 6, 1991.
 See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(a).
 Added new (b)lxiii; new (b)5 and (c)5-6. Added references to "Slot Counter Checks" throughout.
 Amended by R.1992 d.110, effective March 2, 1992.
 See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).
 In (d): Stylistic revisions.
 Amended by R.1992 d.233, effective June 1, 1992.
 See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).
 Added new subsection (b), recodifying existing (b) as (c) and adding text as (c)4vii. Recodified existing (c)-(d) as (d)-(e), with no change in text. Added new subsection (f).
 Amended by R.1992 d.258, effective June 15, 1992.
 See: 24 N.J.R. 932(a), 24 N.J.R. 2296(b).
 In (b)1, added new lxiv. In (b)4i, added "original copies of Jackpot Payout Slips" to text. In (b)5, added new 5v.
 Amended by R.1993 d.37, effective January 19, 1993.
 See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).
 Satellite cage added; simulcast provisions added.
 Amended by R.1993 d.319, effective July 6, 1993.
 See: 25 N.J.R. 1673(a), 25 N.J.R. 2911(a).
 Temporary Amendment: Caribbean Stud Poker.
 See: 26 N.J.R. 3464(a).
 Amended by R.1994 d.504, effective October 3, 1994.
 See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).
 Temporary Amendment: Double Down Stud.
 See: 26 N.J.R. 4445(a).
 Amended by R.1995 d.40, effective January 17, 1995.
 See: 26 N.J.R. 3825(a), 27 N.J.R. 382(b).
 Amended by R.1995 d.285, effective June 5, 1995.
 See: 26 N.J.R. 2218(a), 27 N.J.R. 2254(a).
 In (c)1 added a new xv and recodified the existing xv as xvi; and in (c)5 added a new viii, recodified the existing viii as ix and added a new x.
 Amended by R.1995 d.351, effective July 3, 1995.
 See: 27 N.J.R. 1172(a), 27 N.J.R. 2597(a).
 Amended by R.1995 d.430, effective August 7, 1995.
 See: 27 N.J.R. 1767(b), 27 N.J.R. 2967(a).
 Added receipt of casino checks, and annuity jackpot trust checks to cashier's functions.
 Amended by R.1995 d.466, effective August 21, 1995.
 See: 27 N.J.R. 2113(a), 27 N.J.R. 3219(a).
 Added (c)lxvi.
 Amended by R.1995 d.469, effective August 21, 1995.
 See: 27 N.J.R. 1788(a), 27 N.J.R. 3225(a).
 Added reference to N.J.A.C. 19:45-1.14(i) in (c) and added (c)4xi and (c)4xii.
 Amended by R.1995 d.620, effective December 4, 1995.
 See: 27 N.J.R. 3307(a), 27 N.J.R. 4909(a).
 Amended by R.1995 d.653, effective December 18, 1995.
 See: 27 N.J.R. 3598(a), 27 N.J.R. 5044(a).
 Amended by R.1996, d.110, effective February 20, 1996.
 See: 27 N.J.R. 3923(a), 28 N.J.R. 1224(b).
 Amended by R.1996 d.157, effective March 18, 1996.
 See: 27 N.J.R. 4170(a), 28 N.J.R. 1557(b).
 Amended by R.1996 d.269, effective June 17, 1996.
 See: 28 N.J.R. 1614(a), 28 N.J.R. 3175(a).

Amended by R.1996 d.357, effective August 5, 1996.
 See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).
 Amended by R.1996 d.417, effective September 3, 1996.
 See: 28 N.J.R. 1498(a), 28 N.J.R. 4111(b).
 Amended by R.1996 d.476, effective October 7, 1996.
 See: 28 N.J.R. 3521(a), 28 N.J.R. 4517(b).
 Amended by R.1997 d.131, effective March 17, 1997.
 See: 28 N.J.R. 4572(a), 29 N.J.R. 919(a).
 In (c)1i, added reference to redemption receipts and added (c)lxviii.
 Amended by R.1997 d.132, effective March 17, 1997.
 See: 28 N.J.R. 5160(a), 29 N.J.R. 923(a).
 In (c)1vi, (c)3ii, and (c)3iii, amended N.J.A.C. reference.
 Amended by R.1997 d.216, effective May 19, 1997.
 See: 29 N.J.R. 325(a), 29 N.J.R. 2469(a).
 Added (c)lxviii.
 Amended by R.1997 d.217, effective May 19, 1997.
 See: 29 N.J.R. 325(b), 29 N.J.R. 2470(a).
 In (c)3iv, inserted "master coin bank cashiers"; added (c)4xvi; in (c)5x, inserted "and simulcast counter"; and added (c)5xii.
 Petition for Rulemaking: Notice of Receipt of a Petition for Rulemaking.
 See: 29 N.J.R. 2571(c).
 Amended by R.1997 d.250, effective June 16, 1997.
 See: 29 N.J.R. 745(a), 29 N.J.R. 2675(a).
 In (c)1ii, inserted reference to authorized employees; in (c)3iv and (c)5ix, inserted reference to master coin bank cashiers and personnel assigned to a non-cage employee redemption site; inserted new (c)4xv; recodified former (c)4xv as (c)4xvi; and (c)5ix, inserted reference to main bank cashiers and personnel assigned to a non-cage employee redemption site.
 Administrative correction.
 See: 30 N.J.R. 709(b).
 Amended by R.1998 d.235, effective May 18, 1998.
 See: 30 N.J.R. 810(a), 30 N.J.R. 1851(a).
 In (c)4, inserted a reference to unsecured coupons in xiii, and substituted a reference to Unsecured Bill Changer Currency/Coupon Reports for a reference to Unsecured Bill Changer Currency Reports in xiv.
 Amended by R.1998 d.369, effective July 20, 1998.
 See: 30 N.J.R. 298(a), 30 N.J.R. 2637(a).
 In (c)xix, changed N.J.A.C. reference.
 Amended by R.1999 d.379, effective November 1, 1999.
 See: 30 N.J.R. 4147(b), 31 N.J.R. 3527(a).
 In (c), inserted a new vi and recodified former vi as vii in 3, and added a reference to chippersons in 4vi; and added (i).
 Amended by R.2000 d.335, effective August 21, 2000.
 See: 32 N.J.R. 1919(a), 32 N.J.R. 3077(a).
 In (b), substituted "adequately funded to pay winning patrons" for "in a minimum amount approved by the Commission" at the end.
 Amended by R.2002 d.132, effective May 6, 2002.
 See: 34 N.J.R. 17(a), 34 N.J.R. 1735(a).
 In (c), added 1xx and 1xxi, inserted "including an imprest charge/pouch payout fund not exceeding \$5,000 to be used in accordance with N.J.A.C. 19:45-1.40E" following "attendants" in 5iv, and inserted "and Pouch Payout Slips" following "currency" in 5v.
 Petition for Rulemaking.
 See: 34 N.J.R. 1750(b), 2154(b).
 Amended by R.2002 d.282, effective September 3, 2002.
 See: 34 N.J.R. 655(a), 34 N.J.R. 3128(a).
 In (c), inserted "or Electronic Fund Transfer" preceding "Acknowledgment Forms" in 1x and 2vi.
 Petition for Rulemaking.
 See: 34 N.J.R. 3396(a).
 Amended by R.2003 d.4, effective January 4, 2003.
 See: 34 N.J.R. 2012(a), 35 N.J.R. 259(a).
 In (c)1, added xviii, recodified existing xviii through xxi as xix through xxii; in 4i, inserted "gaming vouchers," after "Receive cash"; in xiii, inserted "unsecured gaming vouchers," after "currency"; in 5i, inserted "gaming vouchers," after "chips".
 Amended by R.2003 d.284, effective July 21, 2003.
 See: 34 N.J.R. 3077(a), 35 N.J.R. 3410(b).
 In (c)1, inserted "and gaming chips" following "slot tokens" in the introductory paragraph, and added xxii and xxiii; in (c)3, deleted

"cent" following "0.25" in the introductory paragraph, and inserted "and general cashiers" following "chippersons" in vi.

Case Notes

Casino Control Act does not confer private cause of action in favor of losing players. *Miller v. Zoby*, 250 N.J.Super. 568, 595 A.2d 1104 (A.D.1991), certification denied 606 A.2d 366, 127 N.J. 553.

Credit transaction may not be bifurcated with casino personnel receiving payment of counter check at off-site location and counter check then being released when funds are received at cashiers' cage. *Petition of Adamar of New Jersey, Inc.*, 222 N.J.Super. 464, 537 A.2d 704 (A.D.1988).

Regulatory purpose to require all credit transactions be administered through cashier's cage: regulation requiring casino clerk to conduct credit transactions valid. *Playboy-Elsinore Associates v. Strauss*, 189 N.J.Super. 185 (Law Div.1983).

19:45-1.15A Accounting controls within the simulcast counter

(a) 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," and 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.

(b) A "simulcast count sheet" shall be completed and signed by the vault cashier or simulcast shift supervisor at the simulcast vault or other designated area as approved by the Commission, 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.

(c) The casino pari-mutuel cashier assigned to the pari-mutuel window shall count the simulcast inventory in the presence of the vault cashier or simulcast shift supervisor at the simulcast vault, or other designated area as approved by the Commission, 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.

(d) 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.

(e) 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.

(f) 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.

(g) 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 immediately be reported to the simulcast counter manager, or casino accounting department supervisor in charge at such time, the security department and the Division verbally. If the discrepancy is \$500.00 or more, a security department member will then complete the standard security report in writing, as approved by the Division, and immediately forward a copy to the Commission and the Division.

New Rule, R.1993 d.37, effective January 19, 1993.
See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Amended by R.1997 d.130, effective March 17, 1997.

See: 28 N.J.R. 2807(a), 29 N.J.R. 918(a).

Added references to the vault cashier throughout the section.

Amended by R.1997 d.217, effective May 19, 1997.

See: 29 N.J.R. 325(b), 29 N.J.R. 2470(a).

Inserted new (a)2 and recodified existing (a)2 through 5 as (a)3 through 6.

19:45-1.16 Drop boxes and slot cash storage boxes

(a) Each gaming table in a casino or casino simulcasting facility shall have attached to it a secure tamper-resistant container approved by the Commission known as a "drop box" in which shall be deposited all cash, coupons exchanged at the gaming table for gaming chips and plaques, match play coupons, progressive wager coupons, issuance copies of Counter Checks exchanged at the gaming table for gaming chips and plaques, documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions, duplicate Fill and Credit Slips, Requests for Credit forms, Requests for Fill forms, and Table Inventory forms. In addition, each drop box shall have:

1. Two separate locks securing the contents placed into the drop box, the keys to which shall be different from each other;

2. A separate lock securing the drop box to the gaming table, the key to which shall be different from each of the keys to locks securing the contents of the drop box;

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; and

5. Permanently imprinted or impressed thereon, and clearly visible from a distance of 20 feet, a number corresponding to a permanent number on the gaming table to which it is attached and a marking to indicate game and shift, except that emergency drop boxes may be maintained without such number or marking, provided the word "emergency" is permanently imprinted or impressed thereon and, when put into use, are temporarily marked with the number of the gaming table and identification of the game and shift, and provided further, that the casino licensee obtains the express written approval of the Commission before placing an emergency drop box into use. In addition to bearing a gaming table number, each drop 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:

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

ii. Prepared in accordance with a casino licensee's approved 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 drop box.

(b) Each bill changer in a casino shall have contained in it a secure tamper-resistant container approved by the Commission known as a "slot cash storage box," in which shall be deposited all cash, gaming vouchers and coupons inserted into the bill changer. In addition, each slot cash storage box shall:

1. Have two separate locks securing the contents of the slot cash storage box, the keys to which shall be different from each other, and shall also comply with the requirements of N.J.A.C. 19:45-1.36;

2. Have a slot opening through which currency and coupons can be inserted into the slot cash storage box;

3. Have a mechanical arrangement or device that prohibits removal of currency 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 shall be approved by the Commission and the Division; 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, with prior Commission approval, a system for assigning a unique identification number to its slot cash storage boxes, which system ensures that each slot cash storage box can readily be identified, either manually or by computer, when in use with, attached to, and removed from a particular bill changer. Each such unique identification number shall be permanently imprinted, affixed or impressed on the outside of each slot cash storage box that does not otherwise bear an asset number. 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 camera coverage system. The size and location of the asset number or unique identification number are subject to prior approval by the Commission. Notwithstanding the foregoing, emergency slot cash storage boxes may be maintained without such numbers, provided the word "emergency" is permanently imprinted, affixed or impressed thereon, and when put into use, are

temporarily marked with the asset number of the slot machine to which the bill changer is attached, and provided further, that the casino obtains the express written approval of the Commission before placing an emergency slot cash storage box into use. 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 to which the bill changer is attached; and

ii. Prepared in accordance with a casino licensee's approved 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.

(c) The key utilized to unlock the drop boxes from the gaming tables shall be maintained and controlled by the security department.

(d) The key to one of the locks securing the contents of a drop box and to one of the locks securing the contents of a slot cash storage box shall be maintained and controlled by the accounting department. The key to the second lock securing the contents of the drop boxes and slot cash storage boxes shall be maintained and controlled by Commission inspectors.

(e) Notwithstanding (a)5 above, a casino licensee may utilize drop boxes which do not indicate the shift thereon, if the casino licensee does not intend to collect all drop boxes each gaming day and has approved internal control procedures pursuant to N.J.A.C. 19:45-1.33(b)2.

Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective April 11, 1988 (expires July 10, 1988).

See: 20 N.J.R. 769(a).

Amended by: R.1988 d.387, effective August 15, 1988.

See: 20 N.J.R. 765(a), 20 N.J.R. 769(a), 20 N.J.R. 2090(a).

Merged (b) in (a); added new (b) and amended (c) and (d), concerning slot cash storage boxes.

Amended by R.1991 d.230, effective May 6, 1991.

See: 22 N.J.R. 3325(a), 23 N.J.R. 1461(a).

In (b)4: added "asset" to define number.

Amended by R.1992 d.359, effective September 21, 1992.

See: 24 N.J.R. 1472(b), 24 N.J.R. 3335(b).

Requirement for separate compartment for cash box eliminated, under specified circumstances.

Amended by R.1993 d.37, effective January 19, 1993.

See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Simulcast provision added.

Amended by R.1993 d.75, effective February 16, 1993.

See: 24 N.J.R. 2536(a), 24 N.J.R. 4343(a), 25 N.J.R. 717(a).

In (a), added coupons exchanged at the gaming table for chips and plaques. In (a)3, added coupons. In (a)5 and (b)5, deleted "inspector".

Amended by R.1993 d.143, effective April 5, 1993.

See: 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

In (b)5, added new text regarding a system of assigning unique identification numbers to its slot cash storage boxes, in lieu of asset numbers.

Amended by R.1994 d.69, effective February 7, 1994.

See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).

Amended by R.1994 d.137, effective March 21, 1994.

See: 25 N.J.R. 5902(a), 26 N.J.R. 1373(b).

Amended by R.1996 d.358, effective August 5, 1996.

See: 28 N.J.R. 1946(a), 28 N.J.R. 3822(a).

Amended by R.1996 d.439, effective September 16, 1996.

See: 28 N.J.R. 2809(a), 28 N.J.R. 4236(a).

Amended by R.1996 d.562, effective December 2, 1996.

See: 28 N.J.R. 3900(a), 28 N.J.R. 5082(a).

Amended by R.1997 d.155, effective April 7, 1997.

See: 29 N.J.R. 111(a), 29 N.J.R. 1400(a).

Added (e).

Amended by R.1998 d.163, effective April 6, 1998.

See: 29 N.J.R. 4260(a), 30 N.J.R. 1309(a).

In (a)5, added the last two sentences in the introduction, and added i and ii; and in (b)5, substituted "Notwithstanding the foregoing" for "In addition" at the beginning of the sixth sentence and added the last two sentences in the introduction, and added i and ii.

Amended by R.2003 d.4, effective January 4, 2003.

See: 34 N.J.R. 2012(a), 35 N.J.R. 259(a).

In (b), inserted " , gaming vouchers" following "all cash".

Amended by R.2003 d.315, effective August 4, 2003.

See: 34 N.J.R. 4324(a), 35 N.J.R. 3566(a).

Rewrote the introductory paragraphs in (a) and (b).

6. The original Slot Cash Storage Box Report, after signing, any coupons and gaming vouchers removed from the slot cash storage boxes, and any other supporting documentation shall be transported directly to the casino accounting department and shall not be available to any cashiers' cage personnel. The casino accounting department shall record the figures from the Slot Cash Storage Box Report on the Slot Win Report and calculate the total drop for that gaming day. All coupons shall be received and processed by the casino accounting department in the manner set forth in N.J.A.C. 19:45-1.46(l). All gaming vouchers shall be forwarded to, accepted, and processed by the casino accounting department in the manner set forth in N.J.A.C. 19:45-1.54.

7. If the casino licensee's system of internal control does not provide for the forwarding from the cashiers' cage of the originals of the Fills, Credits, Requests for Credits, and the Requests for Fills, and the issuance copies of the Counter Checks, directly to the accounting department, the originals of all such slips recorded, or to be recorded, on the Master Game Report shall be transported from the count room directly to the accounting department.

8. A count room employee, in the presence of a Commission inspector, 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.

(j) In addition to the procedures for conducting the count by the count team set forth under (h)4, 5 and 16 above, and the procedures for conducting the recount by a main bank cashier or cage supervisor set forth under (i)1 above, if the total currency or total coupons recounted by the cashier or cage supervisor do not agree with a total on the Master Game Report or Slot Cash Storage Box Report, or if a variance occurs during the verification process by the count team prior to calling the cashier or cage supervisor, an adjustment shall be made to the Master Game Report or Slot Cash Storage Box Report which shall reflect the amount, type (currency or coupon) and source (identified to a gaming table or slot machine, if applicable) of such variance; however:

1. If the source of the variance is a gaming table and the gaming table to which the adjustment should be made cannot be identified, the adjustment shall be deemed to be from the drop box of a predesignated blackjack table;

2. If the source of the variance is a slot machine and the slot machine to which the adjustment should be made cannot be identified, the adjustment shall be deemed to be from the slot cash storage box of a predesignated \$.25 slot machine or a predesignated slot machine with the lowest denomination counted that day; or

3. If the total currency or total coupons recounted by the cashier or cage supervisor do not agree with a total on the Master Game Report or Slot Cash Storage Box

Report, or if a variance occurs during the verification process by the count team prior to calling the cashier or cage supervisor, the denomination of strapped currency involved or coupon pieces shall be recounted by the count team either by hand or by an approved counting device as determined by the Commission inspector.

i. If the source of the variance cannot be identified, any adjustment made to the Master Game Report or Slot Cash Storage Box Report shall be initialed by the Commission inspector and a three-part Drop Variance Report shall be completed by the count room supervisor and distributed as follows:

- (1) Original to the Commission inspector;
- (2) Duplicate to in-house Division; and
- (3) Triplicate to the casino accounting department.

ii. A Drop Variance Report shall contain, at a minimum, the following information:

- (1) The date;
- (2) The source of variance, if known;
- (3) The measures taken to detect the source of the variance (that is, currency or coupons recounted); and
- (4) A description of any adjustment made to the Master Game Report or Slot Cash Storage Box Report (for example, \$10.00 deducted from grand total drop and win columns on Master Game Report).

(k) The originals and copies of the Master Game Report, the Slot Cash Storage Box Report, Counter Checks, the documents that evidence credit or debit card chip transactions, Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish, Requests for Fills, Fills, Requests for Credits, Credits, Table Inventory Slips, gaming vouchers, the documents that evidence the counting of the gaming vouchers, and the test receipts from the currency counting equipment shall, on a daily basis, in the accounting department be:

1. Compared for agreement with each other, on a test basis if the originals are received from the count room, by persons with no recording responsibilities and, if applicable, to triplicates or stored data;
2. Reviewed for the appropriate number and propriety of signatures on a tests basis;
3. Accounted for by series numbers, if applicable;
4. Tested for proper calculation, summarization, and recording, including the reconciliation of gaming vouchers pursuant to N.J.A.C. 19:45-1.54;
5. Subsequently recorded; and
6. Maintained and controlled by the accounting department as a permanent accounting record.

(l) The keno computer system shall have the capability of generating a report which lists, by keno work station, the keno drop, total amount won by patrons and keno win or loss for each gaming day. This report shall be audited by a casino accounting department employee. Once the audit procedures have been completed, the casino accounting department employee shall sign the report and either attach the report to the Master Game Report for that gaming day or record the appropriate figures from the report onto the Master Game Report.

(m) If there is a difference between the keno win or loss as represented in the report referenced in (k) above and the figures reported as a result of the reconciliation of the keno drawer pursuant to N.J.A.C. 19:45-1.48(l), the casino licensee shall be required to pay gross revenue tax pursuant to N.J.S.A. 5:12-24 on the larger figure unless the casino licensee can adequately explain and document the reason for said difference. No adjustments to gross revenue shall be permitted without approval from the Commission.

Amended by R.1981 d.437, effective November 16, 1981.
See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

(j)1: added "if the originals . . . room."
Amended by R.1985 d.495, effective October 7, 1985.
See: 17 N.J.R. 1752(a), 17 N.J.R. 2457(a).

Subsection (h) substantially amended.
Petition for Rulemaking. Request amendment to subsection (b).
See: 18 N.J.R. 1966(a).
Petition for Rulemaking: Slot machine bill changer system.
See: 19 N.J.R. 1110(a).

Amended by R.1987 d.428, effective November 2, 1987.
See: 19 N.J.R. 923(a), 19 N.J.R. 2065(a).
Added text to (h)5; and added text to (j) "and the test receipts from the currency counting equipment".
Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective April 11, 1988 (expires July 10, 1988).
See: 20 N.J.R. 769(a).

Amended by: R.1988 d.387, effective August 15, 1988.
See: 20 N.J.R. 765(a), 20 N.J.R. 769(a), 20 N.J.R. 2090(a).
Substantially amended to include procedure for opening slot cash storage boxes.

Amended by R.1991 d.230, effective May 6, 1991.
See: 22 N.J.R. 3325(a), 23 N.J.R. 1461(a).
In (h)1: changed "casino" number to "asset" number.
Amended by R.1992 d.110, effective March 2, 1992.
See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (i)3: added "gaming" to describe day.
Amended by R.1992 d.475, effective December 7, 1992.
See: 24 N.J.R. 3253(a), 24 N.J.R. 4418(a).

In (h)9: changed "casino number" to "asset number".
Amended by R.1993 d.75, effective February 16, 1993.
See: 24 N.J.R. 2536(a), 24 N.J.R. 4243(a), 25 N.J.R. 717(a).

In (h)2, added in full view of the closed circuit television camera located in the court room. Throughout (h), added "coupon". In (h), added 6 and 7; 6-11 recodified as 8-13. In 8, added v and vi. In (i)2, added coupons to be processed pursuant to 19:45-1.46(l).
Amended by R.1993 d.143, effective April 5, 1993.
See 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

In (h)1 and 9i, added new text regarding the utilization of a unique identification number.
Amended by R.1994 d.69, effective February 7, 1994.
See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).
Amended by R.1994 d.141, effective March 21, 1994.
See: 25 N.J.R. 5906(a), 26 N.J.R. 1380(a).
Amended by R.1995 d.285, effective June 5, 1995.
See: 26 N.J.R. 2218(a), 27 N.J.R. 2254(a).
Amended by R.1996 d.31, effective January 16, 1996.

See: 27 N.J.R. 3921(a), 28 N.J.R. 281(a).

Amended (h)6 and 8.
Amended by R.1996 d.360, effective August 5, 1996.
See: 28 N.J.R. 2357(a), 28 N.J.R. 3823(b).
Amended by R.1996 d.398, effective August 19, 1996.
See: 28 N.J.R. 2536(b), 28 N.J.R. 3975(a).
Amended by R.1996 d.439, effective September 16, 1996.
See: 28 N.J.R. 2809(a), 28 N.J.R. 4236(a).
Amended by R.1996 d.477, effective October 7, 1996.
See: 28 N.J.R. 3063(a), 28 N.J.R. 4518(a).
Amended by R.1997 d.37, effective January 21, 1997.
See: 28 N.J.R. 4575(a), 29 N.J.R. 379(a).

Deleted (f); recodified former (g) as (f); inserted (f)1; added (f)3; inserted new (g); and substantially amended (h)8 through (h)13.
Amended by R.1997 d.155, effective April 7, 1997.

See: 29 N.J.R. 111(a), 29 N.J.R. 1400(a).
In (b), deleted "which at a minimum, shall be once each gaming day for drop boxes" following "counted and recorded" and added the last sentence and paragraphs (1) and (2).
Administrative correction.

See: 29 N.J.R. 2847(a).
In (h)9, inserted reference to credit/debit card chip transactions.
Amended by R.1997 d.447, effective October 20, 1997.
See: 29 N.J.R. 2811(a), 29 N.J.R. 4560(a).

In (c), rewrote the first and second sentences; and in (f)3, inserted "or his or her supervisor".

Amended by R.1998 d.370, effective July 20, 1998.
See: 30 N.J.R. 1002(a), 30 N.J.R. 2639(a).

In (h), deleted a former 14.
Amended by R.1999 d.28, effective January 19, 1999.
See: 30 N.J.R. 3764(b), 31 N.J.R. 147(a).

In (i)1ii(1), substituted "in the count room removed from an opened" for "on the count table from a" following "coupons".
Amended by R.1999 d.43, effective February 1, 1999.
See: 30 N.J.R. 3173(a), 31 N.J.R. 455(a).

Rewrote (h); in (i), inserted "Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish," following "transaction," in the first sentence of 2; and in (k), inserted "Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish," following "transactions," in the introductory paragraph.

Amended by R.2000 d.422, effective October 16, 2000.
See: 31 N.J.R. 4245(a), 32 N.J.R. 3863(c).

Rewrote the section.
Amended by R.2003 d.4, effective January 4, 2003.
See: 34 N.J.R. 2012(a), 35 N.J.R. 259(a).

Rewrote the section.

19:45-1.34 Slot booths

(a) Each establishment may have on or immediately adjacent to the gaming floor one or more physical structures, each to be known as a slot booth, to house one or more slot cashiers and to serve as the central location in the casino or, when there are multiple slot booths, in that portion of the casino, for 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 a 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 in conformity with N.J.A.C. 19:45-1.46(j);

6. The exchange by patrons of signed Slot Counter Checks for currency, coin or slot tokens, or any combination thereof, in conformity with N.J.A.C. 19:45-1.25A;

7. The exchange by patrons of gaming vouchers for currency, slot tokens, or coins in conformity with N.J.A.C. 19:45-1.54;

8. The issuance of Hopper Fills in conformity with N.J.A.C. 19:45-1.41;

9. The issuance of Payouts in conformity with N.J.A.C. 19:45-1.40; and

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

11. The issuance of cash or slot tokens to patrons upon the presentation of a recognized credit or debit card in accordance with N.J.A.C. 19:45-1.25(i);

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 in accordance with procedures approved by the Commission;

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 in accordance with procedures approved by the Commission;

16. The exchange with the master coin bank of coin, currency, 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; and

17. Provided that the slot booth complies with the requirements of (c)2 below:

i. The receipt of cash, cash equivalents, casino checks, casino affiliate checks, annuity jackpot trust checks, slot tokens, prize tokens and gaming chips from patrons in exchange for Customer Deposit Forms;

ii. The receipt of gaming plaques from patrons in exchange for cash or Customer Deposit Forms in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b); and

iii. The receipt of Customer Deposit Forms from patrons in exchange for cash or slot tokens.

(b) Except for the transactions authorized by (a) above, a slot booth shall not obtain coin, currency, prize tokens or slot tokens, through exchange or otherwise, from any source other than the master coin bank or a coin vault approved pursuant to N.J.A.C. 19:45-1.14(e). An exchange with the master coin bank or coin vault must be accompanied by a Slot Booth Exchange Slip or by a Fill Slip authorizing the distribution of coins, prize tokens or slot tokens to the slot booth. A Slot Booth Exchange Slip shall be a two-part, serially prenumbered form signed by the master coin bank cashier, slot cashier, and each person transporting the funds.

(c) Each slot booth shall be designed and constructed to provide at all times maximum security for the materials housed therein and for the activities performed therein.

1. At a minimum, each slot cashier window shall be equipped with an electrical system, approved by the Commission, which enables a slot cashier or other authorized person in the booth to transmit a signal that is audibly and visually reproduced in each of the following locations whenever an emergency exists:

i. The monitoring rooms required by N.J.A.C. 19:45-1.10; and

ii. The casino security department of the casino licensee.

2. A slot booth which accepts or refunds customer deposits pursuant to N.J.A.C. 19:45-1.24 shall also comply with the requirements of N.J.A.C. 19:45-1.14(c) for casino cages.

Amended by R.1982 d.171, effective June 7, 1982 (operative July 15, 1982).

See: 13 N.J.R. 534(b), 14 N.J.R. 582(a).

(a)5 added; (a)5-7 renumbered as 6-8.

Petition for Rulemaking: Request amendment to subsection (a).

See: 18 N.J.R. 1966(a).

Amended by R.1988 d.224, effective May 16, 1988.

See: 20 N.J.R. 516(a), 20 N.J.R. 1099(c).

Subsection (a) substantially amended.

Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective August 27, 1990 (expires November 25, 1990).

See: 22 N.J.R. 2542(a).

Temporary Amendment of accounting and internal controls pursuant to the automated coupon redemption machine experiment.

See: 22 N.J.R. 3638(c).

Amended by R.1991 d.152, effective March 18, 1991.

See: 22 N.J.R. 3708(b), 23 N.J.R. 885(a).

In (a), added 9.

Amended by R.1991 d.229, effective May 6, 1991.

See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(a).

In (a): added new paragraph 7, recodifying existing 7-10. as 8-11, with no change in text.

Amended by R.1991 d.300, effective June 17, 1991.

See: 23 N.J.R. 397(a), 23 N.J.R. 1964(a).

Added new (a)10, recodifying 10-11 as 11-12.

Administrative Correction.

See: 23 N.J.R. 2165(a).

Amended by R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (b): revised text to "... at all times ..." from "during gaming activity ...".

Deleted subsection (c) regarding slot booth construction.

Amended by R.1992 d.233, effective June 1, 1992.

See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).

In (a)12, added reference to "master coin break" and N.J.A.C. 19:45-1.14(e) regarding an approved coin vault.

Amended by R.1993 d.492, effective October 4, 1993.

See: 25 N.J.R. 3107(b), 25 N.J.R. 4618(a).

Amended by R.1994 d.265, effective June 6, 1994.

See: 25 N.J.R. 5893(a), 26 N.J.R. 2463(a).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Amended by R.1995 d.593, effective November 20, 1995.

See: 27 N.J.R. 3312(a), 27 N.J.R. 4730(a).

Amended by R.1995 d.623, effective December 4, 1995.

See: 27 N.J.R. 3596(a), 27 N.J.R. 4912(b).

Amended by R.1996 d.122, effective March 4, 1996.

See: 27 N.J.R. 1775(a), 28 N.J.R. 1399(a).

Amended by R.1996 d.419, effective September 3, 1996.

See: 28 N.J.R. 1615(a), 28 N.J.R. 4113(a).

Amended by R.1996 d.439, effective September 16, 1996.

See: 28 N.J.R. 2809(a), 28 N.J.R. 4236(a).

Amended by R.1998 d.125, effective March 2, 1998.

See: 29 N.J.R. 5058(a), 30 N.J.R. 870(a).

In (a)3, added currency for currency as a type of exchange.

Amended by R.2002 d.4, effective January 6, 2003.

See: 34 N.J.R. 2012(a), 35 N.J.R. 259(a).

In (a), inserted new 7; recodified existing 7 through 14 as 8 through 15; amended 16.

Amended by R.2003 d.316, effective August 4, 2003.

See: 35 N.J.R. 1498(a), 35 N.J.R. 3566(b).

In (a), added 17; in (c), inserted new 2; recodified existing 1 and 2 as i and ii.

19:45-1.35 Accounting controls for slot booths and change machines

(a) 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. At the end of each shift, the slot cashier assigned to the outgoing shift shall record on a Slot Cashiers' Count Sheet the face value of each slot booth inventory item counted and the total opening and closing slot booth inventories and shall reconcile the total closing inventory with the total opening inventory.

(b) Signatures attesting to the accuracy of the information contained on the Slot Cashiers' Count sheet shall be, at a minimum, of the following cashiers after preparation of the Slot Cashiers' Count sheet:

1. The cashier assigned to the outgoing shift; and
2. The cashier assigned to the incoming shift.

(c) At the end of each gaming day, at a minimum, a copy of the Slot Cashiers' Count Sheets for the previous gaming day shall be forwarded to the accounting department for agreement of opening and closing inventories, agreement of amount thereon to other records and documents required by this regulation, and recording of transactions.

(d) The slot booth inventory may be used to supply 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. The exchange of coupons shall be in accordance with N.J.A.C. 19:45-1.46(j). If a changeperson'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 approved by the Commission.

(e) The slot booth inventory may be used to supply automated coupon redemption machines with an imprest inventory of coin or slot tokens.

(f) Change machines shall be governed by the accounting and internal control procedures required by this section, which shall be submitted to the Commission for review and approval.

(g) The slot booth inventory may be used to supply slot attendants 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 in accordance with N.J.A.C. 19:45-1.40E and in the exchange of currency and coupons presented by a patron.

(h) Provided that the slot booth complies with the requirements of N.J.A.C. 19:45-1.34(c)2, the slot booth inventory may be used to refund unused patron deposits pursuant to N.J.A.C. 19:45-1.24.

Amended by R.1984 d.623, effective January 21, 1985.

See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b).

(d) amended.

Petition for Rulemaking: Request amendment to subsection (a).

See: 18 N.J.R. 1966(a).

Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective August 27, 1990 (expires November 25, 1990).

See: 22 N.J.R. 2542(a).

Temporary Amendment of accounting and internal controls pursuant to the automated coupon redemption machine experiment.

See: 22 N.J.R. 3638(c).

Amended by R.1991 d.152, effective March 18, 1991.

See: 22 N.J.R. 3708(b), 23 N.J.R. 885(a).

Added (e).

Amended by R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (c): revised text to read, "At the end of each gaming day, at a minimum ..."

Amended by R.1993 d.492, effective October 4, 1993.

See: 25 N.J.R. 3107(b), 25 N.J.R. 4618(a).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Amended by R.1995 d.623, effective December 4, 1995.

See: 27 N.J.R. 3596(a), 27 N.J.R. 4912(b).
Amended by R.1996 d.357, effective August 5, 1996.
See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).
Petition for Rulemaking.
See: 33 N.J.R. 3223(a), 33 N.J.R. 3696(b).
Amended by R.2002 d.132, effective May 6, 2002.
See: 34 N.J.R. 17(a), 34 N.J.R. 1735(a).

In (g) inserted "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 in accordance with N.J.A.C. 19:45-1.40E, and in the exchange of currency and coupons presented by a patron" at the end.
Amended by R.2003 d.316, effective August 4, 2003.
See: 35 N.J.R. 1498(a), 35 N.J.R. 3566(b).
Added (h).

19:45-1.36 Slot machines and bill changers; coin and slot token containers; slot cash storage boxes; entry authorization logs

(a) Except as provided in N.J.A.C. 19:45-1.54(a), each slot machine located in a casino shall have the following

coin, prize token or slot token containers, the location, design and security of which shall be subject to the approval of the Commission after review by the Division pursuant to N.J.A.C. 19:46-1.20:

1. At least one but no more than three types of containers, each to be known as a payout reserve container ("hopper"), in which coins, prize tokens or slot tokens are retained by the slot machine to automatically pay jackpots, to dispense change as directed by a bill changer connected to the slot machine or to automatically replenish another hopper in the slot machine with coins, slot tokens or prize tokens; provided however, that:

i. Coins or slot tokens inserted into the coin acceptor of the slot machine shall be retained in a separate hopper, known as an "all-purpose hopper," that shall:

1. Alarm systems for any emergency exit from the casino floor or casino simulcasting facility, as required pursuant to N.J.A.C. 19:43-6.2(a)3;
2. Alarm systems for the casino cage, its ancillary office space and any related casino vault, as required pursuant to N.J.A.C. 19:45-1.14(c)2;
3. Alarm systems for any master coin bank located outside the casino cage, as required pursuant to N.J.A.C. 19:45-1.14(d);
4. Alarmed emergency exit door(s) for the casino cage, as required by N.J.A.C. 19:45-1.14(c)3iii;
5. Alarmed doors to casino vaults signaling the closed circuit television system, as required by N.J.A.C. 19:45-1.14(f)3;
6. Alarmed doors to count rooms signaling the monitoring rooms and the casino security department, as required pursuant to N.J.A.C. 19:45-1.32(b)2;
7. Alarm systems providing for a continuous visual signal whenever any access door to the count room is open, as required pursuant to N.J.A.C. 19:45-1.32(e);
8. Alarm systems for any slot cashier window in a slot booth, as required pursuant to N.J.A.C. 19:45-1.34(c);
9. Alarm systems for separate work stations within a keno booth or satellite keno booth, as required pursuant to N.J.A.C. 19:45-1.47(c)1i and (f); and
10. Alarm systems for keno work stations in keno lockers, as required pursuant to N.J.A.C. 19:45-1.47(g)1.

New Rule, R.1999 d.361, effective November 1, 1999.
 See: 30 N.J.R. 3765(a), 31 N.J.R. 3529(a).
 Amended by R.2000 d.445, effective November 6, 2000.
 See: 31 N.J.R. 3245(a), 32 N.J.R. 4004(a).
 Added new (a); recodified former (a) as (b).
 Amended by R.2001 d.381, effective October 15, 2001.
 See: 33 N.J.R. 1874(a), 33 N.J.R. 3673(a).
 Added a new (b) and recodified former (b) as (c).
 Amended by R.2001 d.402, effective November 5, 2001.
 See: 33 N.J.R. 2633(a), 33 N.J.R. 3762(a).

In (a)11, substituted "a computer that controls a progressive payout wager system" for "the supercontroller and CPU disk drive for the progressive meter".

19:45-1.45 Signature

(a) Signatures shall:

1. Comply with either of the following requirements:
 - i. Be, at a minimum, the signer's first initial, last name and Commission license 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 by the Commission to be generated by computer, and such method of signature is approved or required by the Commission;

2. Signify that the signer has prepared forms, records, and documents and/or authorized, observed, and/or participated in a transaction to a sufficient extent to attest to the accuracy of the information recorded thereon, in conformity with this regulation and the casino licensee's system of internal accounting control; and

3. Signify that the signer required by this chapter to count or observe gaming chips and plaques has counted or observed the count of such chips and plaques and such count was made by breaking down stacks of chips to the extent necessary.

(b) Signature records shall be prepared for each person required by the rules of the Commission 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 filed 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 be securely stored in the accounting department.

(d) This section shall apply to any signature required in a casino licensee's approved system of internal procedures and administrative and accounting controls, including, without limitation, procedures required by N.J.A.C. 19:46.

Amended by R.1981 d.272, effective August 6, 1981.
 See: 13 N.J.R. 47(c), 13 N.J.R. 541(a).

(a)4: delete "except in counts required under sections 19:45-1.21, 19:45-1.30 and 19:45-1.31 of this regulation".

(b): delete "or initial forms" after "regulation to sign", and delete "and initials" after "specimens of signatures".

Amended by R.1988 d.468, effective October 3, 1988.
 See: 20 N.J.R. 1069(a), 20 N.J.R. 2468(a).

Added (d).
 Amended by R.1994 d.223, effective May 2, 1994.
 See: 26 N.J.R. 912(b), 26 N.J.R. 1853(a).
 Amended by R.1995 d.372, effective July 17, 1995.
 See: 27 N.J.R. 1533(a), 27 N.J.R. 2707(a).

19:45-1.46 Procedures for control of coupon redemption and other complimentary distribution programs

(a) For the purposes of this chapter, a complimentary distribution program is a contest or promotion pursuant to which complimentary services or items are provided directly or indirectly by a casino licensee to the public without regard to the identity or level of gaming activity of the individual recipients. The procedures contained in (c) through (t) below shall apply to casino licensees offering coupon redemption complimentary distribution programs which entitle patrons to use match play coupons or progressive wager coupons or to redeem coupons for complimentary cash, gaming chips, slot tokens or simulcast wagers issued in connection with bus and other complimentary distribution programs. No match play coupons, progressive wager coupons, complimentary cash, gaming chips or slot tokens may be distributed, or complimentary simulcast wagers accepted,

by a casino licensee under any coupon redemption complimentary distribution program that does not comply with the requirements of this section. Detailed procedures controlling complimentary distribution programs regulated by (c) through (t) below shall be prepared prior to implementation and maintained by the casino accounting department.

(b) Detailed procedures controlling all complimentary distribution programs entitling patrons to complimentary cash or slot tokens not regulated by (a) above shall be prepared prior to implementation of the programs and shall be maintained by the casino accounting department. Complimentary items or services, including cash, slot tokens or simulcast wagers, distributed through programs regulated by this subsection shall be reported in accordance with the procedures contained in (m) and (o) below.

(c) Each coupon or part thereof issued by a casino licensee directly or through an authorized vendor shall only be redeemable for a specific amount of cash, gaming chips, slot tokens or simulcast wagers.

(d) All coupons issued pursuant to this section shall contain a serial number and each series of coupons shall be issued in sequential order. Each coupon shall be printed with a description of what is being offered, the location where which it may be redeemed, and either a statement specifying the date on which the coupon becomes invalid or some other means to indicate the date when a coupon becomes invalid. If a coupon is of a type that is devisable into sections or is multipart, each such separate part or copy shall contain the information required by this subsection.

(e) The provisions of this subsection and (f) through (h) and (k) below shall only apply to coupons that will be distributed directly to patrons by a casino licensee. Coupons received by a casino licensee from a manufacturer or distributor or produced internally by the casino licensee pursuant to (t) below shall be opened and examined by at least one member of the accounting department. Any deviations between the invoice or control listing accompanying the coupons, the purchase or requisition order, and the actual coupons received shall be reported promptly to the supervisor of the casino accounting department or to a higher authority in a direct reporting line and the Internal Audit Department.

1. Upon examination of the coupons received, the casino licensee shall cause to be recorded in a Coupon Control Ledger the type and quantity of coupons received, the date of such receipt, the beginning serial number, the ending serial number, the new quantity of unissued coupons on hand, the purchase order or requisition number, any deviations between the number of coupons ordered and received and the signature of any individual who examined such coupons.

2. All unissued coupons shall be stored in a secured and locked area, controlled by an accounting department supervisor.

3. A representative from the accounting department shall prepare a monthly inventory of unissued coupons. Any deviations between the coupon inventory and the Coupon Control Ledger shall be reported to the Casino Controller or to a higher in a direct reporting line.

4. For purposes of this section, "accounting department" shall be deemed to refer to any accounting personnel employed by the casino licensee who report in a direct line to the supervisor of the casino accounting department.

(f) A representative of the casino licensee shall estimate the number of coupons needed by shift each day. An accounting department representative shall obtain the quantity of coupons to be issued. If a date indicating when the coupon becomes invalid is not preprinted thereon, the accounting department representative shall affix a stamp indicating the date the coupon becomes invalid or shall issue color coded coupons indicating the date that the coupons become invalid. The following, at a minimum, shall be recorded in the Coupon Control Ledger:

1. The date the coupons were issued;
2. The type of coupons issued;
3. The beginning serial number of the coupons issued;
4. The ending serial number of the coupons issued;
5. The quantity issued and the quantity remaining; and
6. The signatures of the accounting department representative issuing the coupons and such other department's representative receiving the coupons.

(g) The casino licensee shall require unused coupons obtained from the accounting department representative to be stored in a locked cabinet until they are distributed to patrons. Any coupons remaining unused at the end of a shift shall either be returned to the accounting department for receipt and redistribution or kept for use by the following shift provided accountability between shifts is maintained. All expired coupons must be returned to the accounting department on a daily basis. Any coupons that are not used by the date indicated on the coupons when they become invalid shall be voided when returned to the accounting department.

(h) Documentation, as required by the casino licensee, shall be prepared by a representative of the casino licensee for the distribution of coupons to patrons. The documentation shall have the following information, at a minimum, recorded on it:

1. The date and time or shift of preparation;
2. The type of coupons used;
3. The beginning serial number of the coupons used;
4. The ending serial number of the coupons used;

(e) A casino security department employee shall be required to escort the keno supervisor or supervisor thereof, 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 total recorded on the keno credit slip. If the contents and the recorded totals agree, the receiving individual shall sign the original and maintain it for subsequent forwarding to the accounting department at the end of the gaming day or deposit it into a locked accounting box.

New Rule, R.1995 d.285, effective June 5, 1995.
See: 27 N.J.R. 2218(a), 27 N.J.R. 2254(a).
Amended by R.1998 d.164, effective April 6, 1998.
See: 29 N.J.R. 2632(a), 30 N.J.R. 1304(a).

Inserted references to keno runners throughout.

19:45-1.51 Keno computer system

(a) Each casino licensee shall submit for approval the internal control procedures governing the security and control of its keno computer system. Such internal controls shall, without limitation, include:

1. System access restrictions which shall, at a minimum, preclude multiple log-ons by the same individual;
2. Hardware and software controls;
3. A description of the information that shall be contained on all storage media, including, but not limited to, hard disk drives;
4. Floppy disc controls;
5. Override policies and restrictions;
6. Adequate documentation of keno tickets and payoff information; and
7. Backup and recovery procedures.

(b) The keno computer system shall have the capability of generating a hard (paper) copy of each keno transaction. Each keno transaction shall be identified with a unique identification number for the individual who performed said transaction. The identification number for each employee shall be different than that employee's computer password code.

(c) Each keno computer system shall:

1. Record the information identified by (a)3 above as it occurs and in a redundant manner as approved by the Commission, which shall permit a complete and prompt

recovery of all information in the event of any malfunction; and

2. Immediately inform the casino licensee of any malfunction, in a manner approved by the Commission.

(d) Following any malfunction of a keno computer system, the casino licensee shall immediately notify the Commission and Division, and shall not utilize the system until the malfunction has been successfully repaired. Notwithstanding the foregoing, the Commission 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.

(e) At any time, a representative of the Commission may count the contents of a selected keno drawer and compare that count to the computer-generated reports.

New Rule, R.1995 d.285, effective June 5, 1995.
See: 27 N.J.R. 2218(a), 27 N.J.R. 2254(a).
Amended by R.2001 d.218, effective July 2, 2001.
See: 33 N.J.R. 1173(a), 33 N.J.R. 2283(a).

In (a), inserted a new 3 and recodified former 3 through 6 as 4 through 7; inserted new (c) and (d) and recodified former (c) as (e).

19:45-1.52 Payment of table game progressive payout wagers

(a) Whenever a patron wins a table game progressive payout pursuant to N.J.A.C. 19:45-1.39B, the casino licensee may either:

1. Pay the wager from the gaming chips in the table inventory container;
2. Issue a receipt to the patron which may be exchanged for payment at the cashiers' cage; or
3. Bring the payment to the patron at the table from the cashiers' cage.

(b) If the casino licensee elects to pay the wager pursuant to either (a)2 or 3 above, the casino licensee shall submit for review and approval internal control procedures governing the payment to the patron. At a minimum, the procedures shall provide for the following:

1. Documentation prepared by a floorperson or supervisor thereof which records the configuration of the winning hand and the amount of the payment, with a copy deposited into the drop box attached to the table and a copy given to the patron;

2. A multi-part form which is prepared by the general cashier or cage supervisor which documents the issuance of the payment to the patron or a casino security department representative for transportation to the patron;

3. Procedures of the casino accounting department for verifying the payment of the table game progressive payment which shall include verifying the meter readings required by N.J.A.C. 19:45-1.39B; and

4. Procedures for the adjustment to the Master Game Report and the proper reporting of table game win/loss.

(c) All forms used for the payment of table game progressive payouts shall be serially prenumbered forms, each series of which shall be used in sequential order, with the series of numbers of all forms received by the casino being accounted for by employees independent of the cashiers' cage and the table games department. All voided forms shall be marked "VOID" and shall require the signature of the preparer.

(d) All forms used for the payment of table game progressive payouts shall be clearly identified as forms used for such purpose.

(e) All table game progressive payments shall be made in the presence of a casino supervisor.

(f) Prior to the payment of a table game progressive payout, a casino supervisor shall record the amount on the progressive meter in a manner as approved by the Commission.

New Rule, R.1995 d.430, effective August 7, 1995.
See: 27 N.J.R. 1767(b), 27 N.J.R. 2967(a).

19:45-1.53 Accounting controls for chippersons and chip carts

(a) A chipperson shall commence his or her shift with an imprest inventory of gaming chips and currency known as a "chipperson inventory." 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, in conformity with N.J.A.C. 19:45-1.46(j).

(b) The chipperson inventory shall be placed and kept in a lockable cart approved by the Commission, 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 approved by the Commission.

(c) The keys to the chip carts shall be maintained and controlled either by the accounting department or the security department, in a secure place approved by the Commission. Each key shall be signed-in and signed-out in accordance with procedures approved by the Commission.

(d) Each casino licensee shall develop internal control procedures for the accounting and reconciliation of all chipperson inventories used each gaming day. These procedures shall include the documentation used by the chip bank in issuing the inventories, the documentation used by the main bank in receiving the inventories, the verification of each inventory by a cage supervisor, and the reporting of any overage or shortage, provided that any shortages of \$250.00 or more must also be reported immediately to the casino licensee's casino controller, the Commission and the Division. Copies of all documentation and reports shall be forwarded to casino accounting on a daily basis.

New Rule, R.1999 d.379, effective November 1, 1999.
See: 30 N.J.R. 4147(b), 31 N.J.R. 3527(a).

19:45-1.54 Gaming vouchers; physical characteristics; procedures for issuance and redemption

(a) In conjunction with, or in lieu of, the requirements of N.J.A.C. 19:45-1.36 for a hopper and either a slot drop bucket or slot drop box, a casino licensee may issue a gaming voucher to automatically pay a jackpot or the amount on a credit meter, which voucher shall be dispensed automatically from a slot machine to a patron, provided that:

1. The slot machine satisfies the requirements of N.J.A.C. 19:45-1.37(b)5 and (e)4, and such slot machine is connected to a computerized gaming voucher system ("system") that satisfies the requirements of N.J.A.C. 19:45-1.55;

2. The design specifications of the gaming voucher are submitted to and approved by the Commission prior to issuance, which specifications shall comply with the requirements of (b) below;

3. Each gaming voucher is redeemable only in accordance with the requirements of (c) through (e) below and shall not expire, 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 approved internal controls, provided that adequate written notice explaining the restriction or restrictions, as approved by the Commission, is provided to patrons in accordance with (b)7 below;

4. No gaming voucher shall result in a deduction from gross revenue unless the voucher is redeemed, the system is used to verify the validity of the serial number and value of the voucher, which verification shall be performed upon redemption except as provided in (d)6 below, and the voucher is forwarded to and accepted by the casino accounting department in accordance with the requirements of this section.

5. In addition to the requirements of (a)4 above, no gaming voucher redeemed at a slot machine shall result in a deduction from gross revenue unless the gaming voucher is counted in the count room in accordance with the requirements of N.J.A.C. 19:45-1.33; and

6. The casino licensee has approved internal controls in accordance with the requirements of this chapter.

(b) Each gaming voucher shall be designed and manufactured with sufficient graphics or other security measures, so as to permit, to the greatest extent possible, the proper verification of the voucher. Notwithstanding the forgoing, each gaming voucher shall contain, at a minimum, the following information:

1. The name or trade name of the casino licensee, and if the casino licensee is affiliated with a casino in any other jurisdiction with an identical or similar name or trade name, the words "Atlantic City" or "New Jersey";

2. The date and time of issuance;

3. The value of the voucher, in both numbers and words;

4. A unique serial number, which shall be automatically generated by the system in accordance with the requirements of N.J.A.C. 19:45-1.55(e)1 and shall include a method of identifying the casino licensee issuing the voucher;

5. The asset number of the slot machine dispensing the voucher;

6. At least one anti-counterfeiting measure, which shall appear on one or both sides of the voucher;

7. The locations where the voucher may be redeemed and any restriction regarding redemption in accordance with (a)3 above; and

8. A bar code or magnetic strip which shall enable the system to identify the numeric information in (b)1 through 5 above when the voucher is subsequently presented for redemption.

(c) Each gaming voucher shall be redeemed by a patron for a specific value of cash, a casino check of that casino licensee in the amount of the gaming voucher surrendered, gaming voucher credits, or slot tokens, which value shall not exceed \$10,000. Notwithstanding the forgoing, a casino licensee shall not permit a gaming voucher that is presented

for redemption to be redeemed if it knows, or reasonably should know, that:

1. The gaming voucher is materially different from the sample of the gaming voucher approved by the Commission pursuant to this section;

2. The gaming voucher was previously redeemed; or

3. The gaming voucher was printed as a test gaming voucher in accordance with the provisions of (d)9 below.

(d) Prior to issuing a gaming voucher, each casino licensee shall establish a system of internal controls for the issuance and redemption of gaming vouchers, which internal controls shall be submitted to the Commission for approval and shall, at a minimum, provide for the following:

1. Upon the presentation of a gaming voucher for redemption, the general cashier, slot cashier, or slot machine shall use the system to verify the validity of the serial number and value of the voucher, and if valid, the system shall immediately cancel the voucher electronically and permit the redemption of such voucher for the value printed thereon;

i. At the end of each shift, gaming vouchers presented for redemption to a general cashier or slot cashier shall be transferred to the cashier's cage or count room separately from all other inventory items in accordance with internal controls approved by the Commission; and

ii. Gaming vouchers presented for redemption at a slot machine shall be transported to the count room in accordance with the requirements of N.J.A.C. 19:45-1.42;

2. The casino licensee shall maintain a record of all transactions in the system for a period of time specified in the casino licensee's internal controls, which period shall not be less than 90 days from the date of the transaction, provided that any such records removed from the system after 90 days shall be stored and controlled in a manner approved by the Commission;

3. Notwithstanding (d)2 above, the casino licensee shall maintain an "unredeemed gaming voucher record" of the information required by (b)1 through 5 above for gaming vouchers that have been issued but not yet redeemed, which record shall be stored in the system for a period of time specified in the casino licensee's internal controls, which period shall not be less than two years from the date of issuance of the voucher, provided that:

i. Any unredeemed gaming voucher record removed from the system after two years shall be stored and controlled in a manner approved by the Commission;

ii. Prior to the redemption of a gaming voucher, the complete serial number of the unredeemed voucher shall only be available to the system;

iii. The redemption of any gaming voucher for which the unredeemed gaming voucher record is not stored in the system shall not result in a deduction from gross revenue, unless the casino licensee has approved internal controls which require that, prior to redemption, the unredeemed gaming voucher record be reloaded into the system, and the validity of the serial number and value of the voucher be subsequently verified by the system; and

iv. After the redemption of a gaming voucher for which the unredeemed gaming voucher record has been reloaded into the system, the unredeemed gaming voucher record shall be immediately canceled electronically and the gaming voucher redeemed for the value printed thereon;

4. At the end of each gaming day, the system shall generate reports, as approved by the Commission, which reports shall be provided to the casino accounting department, either directly by the system or through the MIS department, for purposes of the reconciliation required by (g) below and shall contain the following information, at a minimum:

i. All gaming vouchers that have been issued by each slot machine, including at a minimum, the asset number of the slot machine and the value, date and time of issuance of each voucher;

ii. All gaming vouchers that have been redeemed and canceled by each redemption location, including at a minimum, the asset number of the slot machine or location if other than a slot machine, the serial number, value, date and time of redemption of each voucher, the total value of all gaming vouchers redeemed at slot machines, and the total value of all gaming vouchers redeemed at locations other than slot machines;

iii. The unredeemed liability for gaming vouchers;

iv. If the system is approved to record meter readings in accordance with the provisions of N.J.A.C. 19:45-1.42(o), the readings of the slot machine meters required pursuant to N.J.A.C. 19:45-1.37(b)5 and (e)4, and a comparison of such readings to the number and value of issued and redeemed gaming vouchers, as applicable; and

v. Exception reports and audit logs;

5. In accordance with the requirements of N.J.A.C. 19:46-1.20(f), the casino licensee shall immediately report to the Commission and the Division, using a three-part form, at a minimum, any evidence that a gaming voucher has been counterfeited, tampered with, or altered in any way which would affect the integrity, fairness, reliability or suitability of the voucher;

6. Notwithstanding the requirements of (d)1 above, if the system is inoperable rendering it unable to determine the validity of a gaming voucher, a casino licensee may redeem a gaming voucher without first verifying its validity and without immediately canceling the voucher electronically in the system, provided that:

i. The value of the voucher is \$500.00 or less;

ii. The voucher is redeemed by a general cashier or slot cashier or above, at a location approved in accordance with the requirements of N.J.A.C. 19:45-1.55;

iii. The voucher is physically canceled in a manner required by the casino licensee's approved internal controls and physically segregated and secured until verified and electronically canceled;

iv. The voucher is verified in the system, pursuant to (d)1 above, and electronically canceled in the system as soon as reasonably practicable upon availability of the system;

v. The casino licensee shall compute and record on a report the total number and value of all such vouchers redeemed during each cashier's shift; and

vi. The redemption of such voucher shall not result in a deduction from gross revenue if the voucher is determined to be counterfeit or otherwise invalid, or if the system is unable to subsequently verify the serial number and value of the voucher;

7. Notwithstanding the requirements of (d)1 above, upon presentation of a gaming voucher for redemption at a slot machine, the total value of which voucher cannot be completely converted into an equivalent value of coins or slot tokens that matches the denomination of the coin or slot token which that slot machine is designed to accept in order to activate play, the slot machine shall perform one of the following procedures, as specified in the casino licensee's approved internal controls:

i. Automatically issue a new gaming voucher containing the value that cannot be completely converted, either immediately or upon the patron's request; or

ii. Not redeem the gaming voucher and immediately return the voucher to the patron;

8. Any casino licensee that issues a gaming voucher in lieu of equipping a slot machine with a hopper shall have approved internal controls to preclude the generation of a Hopper Fill in accordance with the provisions of N.J.A.C. 19:45-1.41 for such slot machine, and to identify slot machines with a hopper separately from those without a hopper to ensure the proper collection, recordation, and reconciliation of gross revenue; and

9. Any casino licensee that utilizes a system or a slot machine that does not print a test gaming voucher that is visually distinguishable from a valid gaming voucher whenever the slot machine is tested on the casino floor by a slot attendant, slot mechanic, or slot supervisor shall have approved internal controls for the issuance of test currency to a slot attendant, slot mechanic, or slot supervisor from the Cashier's Cage and the return and reconciliation of such test currency and any gaming vouchers printed during the testing process.

(e) Notwithstanding the requirements of (d) above, if a patron requests by mail to redeem a gaming voucher in any value, the casino licensee may effectuate such redemption, however, only by a cage supervisor as defined in N.J.A.C. 19:45-1.1, in accordance with the casino licensee's approved internal controls, which shall include, at a minimum, the following:

1. Procedures for using the system to verify the validity of the serial number and value of the voucher, which, if valid, shall be immediately canceled electronically by the system; and

2. Procedures for the issuance of a casino check containing the value of the voucher.

(f) Nothing in this section shall preclude a casino licensee from issuing a cash complimentary in accordance with the provisions of N.J.A.C. 19:45-1.9 to a patron in accordance with internal controls approved by the Commission for the value printed on a gaming voucher that is not otherwise redeemable in accordance with the requirements of this section.

(g) All gaming vouchers redeemed at locations other than slot machines shall be transferred to the casino accounting department on a daily basis in a manner approved by the Commission. Prior to accepting a transfer of gaming vouchers, a casino accounting representative shall perform a piece count of all vouchers being transferred, record the results of such count on a document as approved by the Commission, and sign the document attesting to the accuracy of the information recorded thereon. All gaming vouchers redeemed by bill changers and counted in the count room in accordance with N.J.A.C. 19:45-1.33 shall be forwarded to the casino accounting department upon conclusion of the count process. Casino accounting department representatives with no incompatible functions shall perform, at a minimum, the following:

1. On a daily basis:

- i. Review for the propriety of signatures and all other information on gaming voucher documentation as required in accordance with the provisions of this chapter;

- ii. Compare gaming voucher system reports to gaming vouchers received in accordance with (g) above to

ensure proper electronic cancellation of gaming vouchers;

- iii. Calculate the unredeemed liability for gaming vouchers, such as by reconciling the total number and value of redeemed gaming vouchers to the total number and value of gaming vouchers issued through the use of system reports generated in accordance with the requirements of (d)4iii above, unless the system performs the calculation in a manner approved by the Commission;

- iv. Reconcile the serial number and value of gaming vouchers redeemed at locations other than slot machines to the system report(s) generated pursuant to (d)4 above by examining:

- (1) No less than five percent of all gaming vouchers redeemed at such locations; or

- (2) A random sample of all gaming vouchers redeemed at such locations, provided, however, that the random sample shall have a statistical confidence level of 95 percent with a precision of plus or minus two percent and that the Commission shall have approved the procedures for selecting the sample size and for assuring a proper selection of the sample.

- v. Complete the Slot Win Report for the recording of all gaming voucher revenue and deductions for gaming vouchers redeemed in accordance with the following:

- (1) Gaming voucher revenue shall be the greater of the value of gaming vouchers redeemed, as recorded on the gaming voucher system report required by (d)4ii above, or the value of gaming vouchers counted in the count room, as recorded on the Slot Cash Storage Box Report;

- (2) Deductions for gaming voucher redemptions shall be the lesser of the value of gaming vouchers redeemed, as recorded on the gaming voucher system report required by (d)4ii above, or the total of the value of gaming vouchers counted in the count room, as recorded on the Slot Cash Storage Box Report, plus the value of gaming vouchers transferred in accordance with (g) above; and

- (3) No adjustment shall be made to the amounts recorded on the Slot Win Report in accordance with (1) and (2) above unless the reason for the adjustment is adequately documented and explained to the satisfaction of the Commission and the amount of the adjustment is determined by the Commission to be necessary in order to accurately report the casino licensee's gross revenue; and

- vi. Attach or file with the Slot Win Report for the applicable gaming day any system reports and other items approved in the casino licensee's internal controls as supporting documentation;

2. On a weekly basis:

i. Compare the readings of the slot machine meters required pursuant to N.J.A.C. 19:45-1.37(b)5 and (e)4 to the number and value of issued and redeemed gaming vouchers, as applicable; and

ii. Review exception reports and audit logs;

3. Sign each system report or item reviewed in accordance with internal controls approved pursuant to (g), (g)1, and (g)2 above, attesting to the accuracy of the information recorded thereon; and

4. Maintain and control redeemed gaming vouchers until destruction in accordance with the requirements of N.J.A.C. 19:45-1.8.

(h) No adjustment to the value of any gaming voucher shall be made without the approval of the Commission.

New Rule, R.2003 d.4, effective January 6, 2003.
See: 34 N.J.R. 2012(a), 35 N.J.R. 259(a).
Amended by R.2004 d.10, effective January 5, 2004.
See: 35 N.J.R. 3292(a), 36 N.J.R. 199(b).
Rewrote (g)iv.

**19:45-1.55 Computerized gaming voucher systems;
required procedures**

(a) In order to issue or redeem gaming vouchers in accordance with the procedures at N.J.A.C. 19:45-1.54, a casino licensee shall operate a computerized gaming voucher system ("system") which satisfies the requirements of this section. Each slot machine and redemption location other than a slot machine that redeems gaming vouchers shall be connected to such a system, provided that no slot machine or other redemption location may be connected to, or disconnected from, such a system without approved internal controls and prior written approval of the Commission to connect or disconnect each slot machine and other redemption location.

(b) All aspects of a system, including all hardware and software utilized therein, shall be subject to testing by the Division pursuant to N.J.A.C. 19:46-1.28 and review and approval by the Commission prior to the implementation of the system by the casino licensee and following implementation, prior to any changes thereto.

(c) Each system shall perform the following functions, at a minimum, in order to control logical access to the system:

1. Generate daily monitoring logs of user access, security incidents and unusual transactions, and immediately notify the MIS department of critical security incidents and unusual transactions in a manner approved by the Commissioner;

2. Be capable of assigning rights and privileges to each user, including:

i. Allowance for the secure administration of a unique system account for each user to provide an adequate segregation of duties; and

ii. Contain adequate password parameters such as lockout, minimum length, and expiration interval;

3. Use appropriate access permissions to restrict unauthorized users from viewing, changing or deleting critical files and directories; and

4. Utilize encryption for files and directories containing critical or sensitive data, which at a minimum shall include the unredeemed gaming voucher record. Notwithstanding the foregoing, in lieu of utilizing encryption for files and directories containing critical or sensitive data, the system shall be designed to permit, and the casino licensee shall implement, internal controls approved by the Commission to restrict users from viewing the contents of such files and directories, which internal controls shall, at a minimum, provide for the following:

i. The effective segregation of duties and responsibilities with regard to the system in the MIS department; and

ii. The automatic monitoring and recording by the system of access by any person to such files and directories.

(d) Each system shall perform the following functions, at a minimum, in order to control system operations:

1. Generate daily monitoring logs and alert messages for system performance, hardware problems, and software errors;

2. Authenticate the identity of a slot machine or other redemption location from which a transmission of data is received;

3. Ensure that all data sent through a transmission is completely and accurately received;

4. Detect the presence of corrupt or lost data packets and, as necessary, reject the transmission; and

5. Utilize an appropriate cryptographic system, such as public/private key encryption, for all critical transmissions of data, such as transmissions that include a gaming voucher serial number, slot machine meter information, or any other information used in the calculation or verification of gross revenue.

(e) Each system shall perform the following functions, at a minimum, in order to control the integrity of data:

1. Generate a unique serial number for each gaming voucher, with a portion of the serial number comprised of randomly generated numbers, symbols or characters, as approved by the Commission, or by such other method as approved by the Commission, which numbers, symbols or characters shall be constructed in a manner so as to prevent a person from being able to predict the composition of any other serial number generated by the system;

2. Validate the data type and format of all inputs to critical fields and reject any corrupt data;

3. Provide for the automatic and independent recordation of critical data upon gaming voucher generation and redemption, including at a minimum, the information specified in N.J.A.C. 19:45-1.54(b)1 through 5;

4. Provide for verification of the information contained on a gaming voucher presented for redemption and the unredeemed gaming voucher record to a source that separately records and maintains transaction data, such as an automated transaction log, or such other compensating procedure as approved by the Commission, which procedure shall:

i. Independently verify the accuracy of the gaming voucher serial number and value prior to redeeming the gaming voucher; and

ii. Not be used to satisfy any other requirements of this chapter; and

5. Segregate all security critical system programs, files and directories from all other programs and files and directories contained in the system.

(f) Each system shall be equipped with the following, at a minimum, in order to address continuity:

1. Data redundancy, such as disk mirroring, which writes a complete and duplicate copy of all data on the primary disk to a secondary disk as it occurs, to permit a complete and prompt recovery of all information in the event of any malfunction;

2. Environmental protection, such as an uninterruptible power supply, and fireproof and waterproof materials designed to protect critical hardware from a natural disaster; and

3. A backup capability, which enables the casino licensee to create, in accordance with procedures approved pursuant to (h)10 below, periodic backup copies of files and data on a removable storage device, such as magnetic tape, which shall be separate from the devices required in accordance with (f)1 above.

(g) Each system shall immediately inform the casino licensee of any malfunction, in a manner approved by the Commission. Following any malfunction of a system, the casino licensee shall immediately notify the Commission and Division, and shall not utilize the system until the malfunction has been successfully repaired. Notwithstanding the foregoing, the Commission may permit a casino licensee to utilize the system prior to it being successfully repaired, for a period not to exceed 72 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 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 inhibit the ability to perform a complete and prompt recovery of all information, and would not otherwise harm or affect the normal operation of the system.

(h) Prior to implementing a system, each casino licensee shall establish a system of internal controls which addresses the integrity, security and control of its system which internal controls shall be submitted to the Commission for approval and shall, at a minimum, provide for the following:

1. Documentation of the system design and layout in both narrative and diagrammatic formats, user manuals, and a list of all configurable options and settings;

2. Copies of all documents generated in accordance with the requirements of (c)1 and (d)1 above;

3. Procedures for assigning a slot machine's asset number and identifying other redemption locations in the system, and enabling and disabling voucher capabilities for such slot machines and redemption locations;

4. Procedures for issuance, modification, and termination of a unique system account for each user in accordance with the requirements of (c)2i above;

5. Constraints used to configure and maintain user passwords in accordance with the requirements of (c)2ii above;

6. Procedures for restricting special rights and privileges, such as "administrator" and override capabilities, in accordance with the requirements of (c)3 above;

7. The duties and responsibilities of the MIS, internal audit, slot and casino accounting departments, respectively, and the level of access for each position with regard to the system, in accordance with the requirements of (c)3 above;

8. Identification of all software files and directories, the location and a description of each, and the reports generated from such files, which software files, directories, and locations shall not be changed except in accordance with the provisions of (i) below;

9. A description of physical controls on all critical hardware such as locks and surveillance, including the location and security of each piece of equipment as approved by the Commission;

10. Procedures for the backup and timely recovery of critical data and failure analysis, in accordance with the requirements of (f)3 above;

11. Logs used to document and maintain the details of any hardware and software modifications upon implemen-

tation, which modifications shall be first approved in accordance with the provisions of (i) below and thereafter performed in accordance with the requirements of (j) below; and

12. Procedures for reviewing the system's operation and, the adequacy and effectiveness of policies and procedures.

(i) Prior to implementing any programming change, upgrade, or hardware addition or replacement to an existing system, the casino licensee shall provide at least 72 hours advanced written notice to the Commission and Division in accordance with the requirements of this subsection, except that the Commission may permit a casino licensee to change or upgrade non-critical software files or directories or hardware, as recommended by the Division and specifically identified in the casino licensee's approved internal controls, provided that written notice in accordance with the requirements of this subsection shall be filed within 24 hours following the change. Any written notice filed by a casino licensee in accordance with this subsection shall include, without limitation, the following:

1. A description of the reasons for the proposed modification;
2. A list of the computer components and programs or versions to be modified or replaced;
3. A description of any screens, menus, reports, operating processes, configurable options, or settings that will be affected;
4. The method to be used to complete the proposed modification;
5. Date that the proposed modification will be installed and the estimated time for completion;
6. Name, title, and employer of the person(s) to perform the installation;
7. A diagrammatic representation of the proposed hardware design change;
8. Restriction on "update" access to the production code to the person implementing the modification; and

9. Procedures to ensure that user and operator manuals are updated to reflect changes in policies and procedures resulting from the proposed modification.

(j) Subject to any testing required pursuant to N.J.A.C. 19:46-1.28 and approval by the Commission upon receipt of the notification required by (i) above, modifications to the system shall be installed in the presence of an employee of the MIS department with no incompatible functions and a Commission inspector. Following completion of the modification, the casino licensee shall generate a record detailing the modification on the system or, if the system does not have the capability of generating such a record, such other record as may be required by the Commission. In the event the Commission determines that testing is required after the modification, the Commission shall establish the terms and conditions of such a test.

(k) In order to obtain a determination from the Commission that a system, as installed and configured by a casino licensee, can accurately perform the functions set forth in (c) through (f) above, the casino licensee shall, without limitation, perform the following:

1. Submit certifications from the manager of its MIS department and a qualifier of the company that manufactured the system, both initially and following any changes to the gaming voucher system as approved pursuant to N.J.A.C. 19:46-1.20, stating that the system, as installed and configured by the casino licensee, can accurately perform the functions set forth in (c) through (f) above;
2. Successfully complete a minimum 60-day test of the system under terms and conditions established by the Commission;
3. Have approved internal controls as required by (h) above; and
4. Provide access to the system to the Commission and Division in a manner and from such locations as approved by the Commission and Division.

New Rule, R.2003 d.4, effective January 6, 2003.
See: 34 N.J.R. 2012(a), 35 N.J.R. 259(a).