

CHAPTER 45

ACCOUNTING AND INTERNAL CONTROLS

Authority

N.J.S.A. 5:12-63(c) and (f), 69, 70(g), (j), (l) through (n), 99 and 101.

Source and Effective Date

R.1997 d.374, effective August 15, 1997.
See: 29 N.J.R. 2629(b), 29 N.J.R. 4139(b).

Chapter Expiration Date

In accordance with N.J.S.A. 52:14B-5.1c, Chapter 45, Accounting and Internal Controls, expires on February 11, 2003. See: 34 N.J.R. 1773(a).

Chapter Historical Note

Chapter 45, Accounting And Internal Controls, was adopted as R.1978 d.178, effective May 25, 1978. See: 10 N.J.R. 212(a), 10 N.J.R. 306(d). Chapter 45 was amended by R.1975 d.172, effective June 19, 1975. See: 7 N.J.R. 343(a); R.1979 d.336, effective August 22, 1978. See: 11 N.J.R. 307(a), 11 N.J.R. 530(d); R.1980 d.504, effective on November 18, 1980. See: 12 N.J.R. 447(b), 13 N.J.R. 48(a); R.1981 d.272, effective August 16 and September 10, 1981. See: 13 N.J.R. 47(c), 13 N.J.R. 628(a), 13 N.J.R. 541(a); R.1981 d.437, effective November 16, 1981. See: 13 N.J.R. 534(b), 13 N.J.R. 848(b); R.1982 d.171, effective June 7, 1982. See: 13 N.J.R. 534(b), 14 N.J.R. 582(a); R.1982 d.189, effective June 21, 1982. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c); R.1982 d.206, effective July 6, 1982. See: 13 N.J.R. 534(b), 14 N.J.R. 710(d); 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), 14 N.J.R. 848(b); R.1982 d.189, effective June 21, 1982. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c); R.1982 d.293, effective September 7, 1982. See: 14 N.J.R. 559(a), 14 N.J.R. 983(b); R.1982 d.329, effective October 4, 1982. See: 14 N.J.R. 708(a), 14 N.J.R. 1101(c); R.1983 d.112, effective March 29, 1983. See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Chapter 45 was readopted pursuant to Executive Order 66(1978) as R.1983 d.125, effective April 7, 1983. See: 15 N.J.R. 240(a), 15 N.J.R. 699(a). Chapter 45 was amended by R.1983 d.239, effective June 30, 1983. See: 14 N.J.R. 1052(a), 15 N.J.R. 1040(b); R.1983 d.300, effective August 1, 1983. See: 14 N.J.R. 1053(a), 15 N.J.R. 1259(a); R.1984 d.135, effective April 16, 1984. See: 16 N.J.R. 361(a), 16 N.J.R. 927(a); R.1984 d.623, effective January 21, 1985. See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b); R.1984 d.624, effective January 21, 1985 (operative September 30, 1985). See: 16 N.J.R. 2076(a), 17 N.J.R. 212(a), 17 N.J.R. 1917(b); as R.1985 d.41, effective February 19, 1985. See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c); R.1985 d.229, effective May 20, 1985 (operative December 1, 1985). See: 17 N.J.R. 181(a), 17 N.J.R. 1327(a); R.1985 d.493, effective October 7, 1985 (operative December 1, 1985). See: 17 N.J.R. 1254(a), 17 N.J.R. 2456(a); R.1986 d.36, effective February 18, 1986 (operative March 1, 1986). See: 17 N.J.R. 2970(a), 18 N.J.R. 428(b); R.1986 d.77, effective April 7, 1986. See: 17 N.J.R. 2245(a), 18 N.J.R. 706(b); R.1986 d.212, effective June 16, 1986. See: 17 N.J.R. 2969(a), 18 N.J.R. 1312(a); R.1986 d.240, effective July 7, 1986. See: 17 N.J.R. 2747(a), 18 N.J.R. 1402(c); R.1986 d.302, effective October 6, 1986. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a); R.1986 d.308, effective August 4, 1986. See: 18 N.J.R. 1096(a), 18 N.J.R. 1614(b); R.1986 d.365, effective September 8, 1986. See: 18 N.J.R. 935(b), 18 N.J.R. 1839(b); R.1987 d.277, effective July 6, 1987 (operative November 1, 1987). See: 18 N.J.R. 1929(a), 19 N.J.R. 1237(a), 19 N.J.R. 1656(a); R.1987 d.302, effective July 20, 1987. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a); R.1987 d.395, effective October 5, 1987. See: 19 N.J.R. 54(b), 19 N.J.R. 1826(b); R.1987 d.428, effective November 2, 1987. See: 19 N.J.R. 923(a), 19 N.J.R. 2065(a); R.1987 d.457, effective

November 16, 1987. See: 19 N.J.R. 1290(a), 19 N.J.R. 2202(a); R.1988 d.34, effective January 19, 1988. See: 19 N.J.R. 1890(a), 20 N.J.R. 205(a).

Pursuant to the Executive Order 66(1978), Chapter 45 was readopted as R.1988 d.178, effective March 24, 1988. See: 20 N.J.R. 382(a), 20 N.J.R. 930(a). Petition for Rulemaking: proposing new rule, N.J.A.C. 19:45-1.26A, regarding the redemption of checks and counterchecks by authorized agents for casino licensees. See: 21 N.J.R. 3677(b).

Pursuant to Executive Order No. 66(1978), Chapter 45 was readopted as R.1993 d.147, effective March 5, 1993. See: 25 N.J.R. 277(a), 25 N.J.R. 1519(a).

Pursuant to Executive Order No. 66(1978), Chapter 45 was readopted as R.1997 d.374, effective August 15, 1997. See: Source and Effective Date.

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SUBCHAPTER 1. GENERAL PROVISIONS

19:45-1.1 Definitions

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

"Access control" means a system or device used by a casino licensee to grant a patron exclusive authority to initiate the transmission of electronic credits to the electronic transfer credit meter of a slot machine in accordance with the provisions of N.J.A.C. 19:45-1.37A and may include, without limitation, the use of an access card with a magnetically coded strip, a coded key pad system or any other means of access control approved by the Commission.

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

"Asset number" means a unique number permanently assigned to a slot machine and a slot cash storage box for purposes of tracking that machine and storage box while owned by a casino licensee.

"Automated coupon redemption machine" means any mechanical, electrical or other device which operates independently of a slot machine and which, upon insertion of a valid casino coupon or currency, dispenses an amount of coin or slot tokens equivalent to the face value of the coupon or currency, and which immediately upon exchange cancels the coupon.

"Authorized instrument" means a cash equivalent, a casino check, a casino affiliate check, an annuity jackpot trust check or a replacement check.

"Bank" is defined in N.J.A.C. 19:45-1.25.

"Cage cashier" is defined in N.J.A.C. 19:45-1.15.

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

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

xx. 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; and

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

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 cent 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 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, 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, re-

quired 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 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, 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)1vii 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 disbursement 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)lxiii; 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 (e)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)lii, 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.

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;