

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

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

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

viii. Credit applications with unused lines of credit;

ix. Surveillance employee duty logs, VCR/tape logs, and equipment malfunction reports;

x. Zeroed-out countercheck envelopes; and

xi. Emergency drop box approval forms.

7. The following original books, records and documents shall be retained by a casino licensee for a minimum of 90 days:

i. Surveillance department visitor logs;

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

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

8. The following original books, records and documents shall be retained by a casino licensee for a minimum of 30 days:

i. Hotel cashier envelopes; and

ii. Cashed pari-mutuel tickets and credit vouchers shall be retained by a casino licensee for a minimum of 30 days from the date on which they are cashed, canceled or refunded in the casino licensee's casino simulcasting facility.

9. The following original books, records and documents do not have to be retained by a casino licensee for any minimum period of time, but may be destroyed only upon notice in accordance with (f) and (g) below:

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

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

10. The following original books, records and documents do not have to be retained by a casino licensee for any minimum period of time, and may be destroyed without notice otherwise required by (f) below:

i. Parking ticket stubs;

ii. Coat check tickets;

iii. Housekeeping reports;

iv. Maintenance department records;

v. Patron mailing lists;

vi. Blank entry forms;

vii. Bellman and baggage forms;

viii. Cash settled guest checks;

ix. Food credit and complimentary beverage coupons;

x. Drink chits;

xi. Food and beverage order slips;

xii. Bottle sales slips;

xiii. Showroom starter slips;

xiv. Communication department records;

xv. Unsolicited resumes or letters requesting employment;

xvi. Register tapes, provided that the information contained thereon is duplicative or less than that recorded on another document retained in accordance with (c)3 above;

xvii. Survey questionnaires regarding service in the casino hotel;

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

xix. Any blank or unused form except as provided in (c)8i above, unless otherwise specified by this section;

xx. Keno requests; and

xxi. Laundry charges.

(d) A casino licensee may petition the Commission at any time for approval of a facility off the site of the approved hotel building to be used to generate or store original books, records and documents. Such petition shall include:

1. A detailed description of the proposed off-site facility, including security and fire safety systems; and

2. The procedures pursuant to which Commission and Division agents will be able to gain access to the original books, records and documents retained at the off-site facility.

(e) A casino licensee may petition the Commission for approval of a microfilm, microfiche or other suitable media system for the copying and storage of original books, records and documents. Such a system shall be approved if it contains the following elements to the satisfaction of the Commission:

1. A system that provides for the processing, preservation and maintenance of books, records and documents in a form which makes them readily available for review and copying on the site of the approved hotel building or other site approved by the Commission;

2. A system of inspection and quality control which ensures that microfilm, microfiche or other media when displayed on a reader (viewer) or reproduced on paper exhibit a high degree of legibility and readability;

3. A reader-printer available for use by the Commission or Division on the site of the approved hotel building or other site approved by the Commission which permits the ready location, reading and reproduction of any book, record or document being stored on microfilm, microfiche or other media; and

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

(f) A casino licensee shall notify the Commission and the Division in writing at least 15 days prior to the scheduled destruction of any original book, record or document. Such notice shall list each type of book, record and document scheduled for destruction, including a description sufficient to identify the books, records and documents included; the retention period; and the date of destruction. Each casino licensee shall retain this record of destruction in accordance with (c)1 above.

(g) The Commission or the Division may prohibit the destruction of any original book, record or document by so notifying the casino licensee in writing within 15 days of the receipt of notice of destruction pursuant to (f) above. Such original book, record or document may thereafter be destroyed only upon notice from the Commission or Division, or by order of the Commission upon the petition of the casino licensee or by the Commission on its own initiative.

(h) The casino licensee may utilize the services of a disposal company for the destruction of any books, records or documents except those related to credit. Any cash complimentary coupons to be destroyed by a disposal company shall be cancelled with a void stamp, hole punch or similar device, or must contain a clearly marked expiration date which has expired.

(i) Nothing herein shall be construed as relieving a casino licensee from meeting any obligation to prepare or maintain any book, record or document required by any other Federal, state or local governmental body, authority or agency.

Amended by R.1983 d.112, effective March 29, 1983.
See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Originally filed as an emergency adoption (R.1983 d.37) on January 27, 1983. Readopted as R.1983 d.112. Repealed section on junkets which are now codified at N.J.A.C. 19:49.

New Rule, R.1985 d.51, effective February 19, 1985.

See: 16 N.J.R. 3303(a), 17 N.J.R. 481(a).

Amended by R.1992 d.361, effective September 21, 1992.

See: 24 N.J.R. 2348(b), 24 N.J.R. 3332(a).

Revised to meet statutory changes regarding records retention, storage and destruction. Eliminate current petition process for records destruction and off-site record generation or storage. In (a)2: revised text to reference new text at (c) and (d). Added (a)5. At (b): added final sentence regarding the medium. Added new subsection (c). Recodified (c) as new (d), deleting existing (d). Deleted existing (c)1, recodifying (c)2 as new (c)1 and recodifying existing (c)5 as (c)2, with no change in text. Deleted existing (f) and added (f)-(h), recodifying existing (g) as (i), with no change in text.

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

Simulcast provisions added.

Amended by R.1993 d.110, effective March 1, 1993.
See: 24 N.J.R. 3694(b), 25 N.J.R. 1008(b).

Record retention schedule revised at (c).

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.1994 d.138, effective March 21, 1994.

See: 25 N.J.R. 5905(a), 26 N.J.R. 1376(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.123, effective March 4, 1996.

See: 27 N.J.R. 4993(a), 28 N.J.R. 1403(b).

Amended by R.1996 d.438, effective September 16, 1996.

See: 28 N.J.R. 3243(a), 28 N.J.R. 4235(a).

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

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

19:45-1.9 Complimentary services or items

(a) A complimentary service or item is a service or item provided directly or indirectly by a licensee at no cost or at a reduced price.

(b) No casino licensee may offer or provide any complimentary services, gifts, cash or other items of value to any person except as authorized by N.J.S.A. 5:12-102(m). Each casino licensee shall, pursuant to the provisions of N.J.S.A. 5:12-99a(2) and N.J.A.C. 19:45-1.3, prepare and maintain internal controls for the authorization and issuance of complimentary services and items, including cash and noncash gifts issued pursuant to N.J.S.A. 5:12-102(m) and N.J.A.C. 19:45-1.9B. Such internal controls shall include, without limitation, the procedures by which the casino licensee delegates to its employees the authority to approve the issuance of complimentary services and items and the procedures by which conditions or limits, if any, which may apply to such authority are established and modified, including limits based on relationships between the authorizer and recipient, and shall further include effective provisions for audit purposes. Notwithstanding the foregoing:

1. Internal controls for complimentary distribution programs shall be subject to the requirements of N.J.A.C. 19:45-1.46;

2. Internal controls for transportation expense reimbursement programs shall be subject to the requirements of N.J.A.C. 19:45-1.9A; and

3. Nothing herein shall be deemed to require a casino licensee to identify in its submission the terms or conditions pursuant to which a complimentary service or item may be granted, except as otherwise provided in (f)3 below, or to obtain Commission approval of any limits or conditions which may be placed on the authority of its employees to approve or issue complimentary services or items, except as otherwise provided in N.J.A.C. 19:45-1.9B; provided, however, that each casino licensee shall be required to maintain a written record of all such terms, limits or conditions and the specific employees to whom they apply.

(c) All complimentary services or items shall be recorded as follows:

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

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

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

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

(d) The licensee shall accumulate both the dollar amount of and number of persons provided with each category of complimentary services or items.

1. A quarterly report shall be filed with the Commission regarding the complimentary services or items provided.

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

(e) Each casino licensee shall record, on a daily basis, the name of each person provided with complimentary services or items, the category of service or item provided, the value (as calculated in accordance with (c) above) of the services or items provided to such person, and the person authorizing the issuance of such services or items. Upon the Division's request, a copy of this record shall be submitted to the Division's office located on the casino premises. Excepted from this requirement are the individual names of persons authorizing or receiving:

1. Each noncash complimentary service or item which has a value (as calculated in accordance with (c) above) of \$150.00 or less;

2. Each complimentary cash gift of \$100.00 or less; and

3. Any complimentary service or item, including a cash or noncash gift, which is issued pursuant to:

i. A table game or slot machine complimentary incentive program regulated by (f) below;

ii. A complimentary program for invited guests regulated by (g) below;

iii. A direct mass marketing complimentary program regulated by (h) below; or

iv. A complimentary distribution program regulated by N.J.A.C. 19:45-1.46.

(f) Any complimentary service or item, including a complimentary cash or noncash gift, which is issued to a patron as part of a table game or slot machine complimentary incentive program shall be subject to the requirements of N.J.A.C. 19:45-1.46 and this subsection and shall not be included on the daily complimentary report required by (e) above or subject to the annual limitation on cash complementaries established by N.J.A.C. 19:45-1.9B(g) if:

1. The program is prepared prior to implementation and maintained in accordance with the requirements of N.J.A.C. 19:45-1.46 as if the program were a complimentary distribution program;

2. The program is open to participation by all members of the public;

3. Each participant in the program is issued complementaries in accordance with a predetermined schedule as a result of his or her table game or slot play, which schedule shall, with regard to cash complementaries, be based on and shall not exceed:

i. The theoretical win of the casino licensee from each participant or the participant's actual loss as reasonably determined from data maintained pursuant to the approved internal controls for the complimentary incentive program; or

ii. As to slot play only, a fixed percentage of the player's handle as reasonably determined from data maintained pursuant to the approved internal controls for the complimentary incentive program, which percentage may differ for different denominations of slot machines, but shall not exceed six percent for any denomination of slot machine; and

4. A record is maintained of the name of each participant who receives a complimentary service or item as a result of his or her participation in the program, the amount of each complimentary and the type of complimentary, which record shall be made available to the Division upon request in the format used by the casino licensee.

(g) Any complimentary service or item, including a complimentary cash or noncash gift, which is issued to a patron as part of a complimentary program for invited guests shall be subject to the requirements of N.J.A.C. 19:45-1.46 and this subsection and shall not be included on the daily complimentary report required by (e) above or subject to the annual limitation on cash complementaries established by N.J.A.C. 19:45-1.9B(g) if:

1. The program is prepared prior to implementation and maintained in accordance with the requirements of N.J.A.C. 19:45-1.46 as if the program were a complimentary distribution program;

2. The program is open to participation by invited guests only and there are at least 25 participants;

3. The program involves a contest of chance or skill which is used to determine the distribution of the complimentary services to the participants;

4. The recipient of any cash complimentary issued as part of the program will not have received more than \$250,000 in gifts of more than \$250.00 in cash complementaries from complimentary programs for invited guests conducted by the casino licensee, including the current program, during the previous 12 month period; provided, however, that such limitation shall not preclude a recipient from receiving more than \$250,000 in cash complementaries through participation in complimentary programs for invited guests conducted by that casino licensee during the previous 12 month period if any cash complementaries issued in excess of \$250,000 are otherwise authorized by N.J.A.C. 19:45-1.9B(g) and are recorded in accordance with the requirements of that section; and

5. A record is maintained of the name of each participant in the program who receives a complimentary service or item as a result of his or her participation, the amount of each complimentary and the type of complimentary, which record shall be made available to the Division upon request.

(h) Any complimentary service or item, including a complimentary cash or noncash gift, which is issued to a patron as part of a direct mass marketing complimentary program shall be subject to the requirements of N.J.A.C. 19:45-1.46 and this subsection and shall not be included on the daily complimentary report required by (e) above or subject to the annual limitation on cash complementaries established by N.J.A.C. 19:45-1.9B(g) if:

1. The program is prepared prior to implementation and maintained in accordance with the requirements of N.J.A.C. 19:45-1.46 as if the program were a complimentary distribution program.

2. The complimentary services or items offered pursuant to the program are less than \$200.00 per person per day and are offered to at least 250 persons within 30 days from the implementation of the program;

3. A record, which shall be available to the Division upon request, is maintained identifying:

- i. The date the program was implemented;
- ii. The value and type of the complimentary services or items offered pursuant to the program;

iii. The number of persons to whom the complimentary services or items were offered and the date that the offer was made;

iv. The source of the names of the persons to whom the complimentary services or items were offered; and

v. If the casino licensee has possession of the data, the names and addresses of the persons to whom more than \$100.00 in cash complementaries were offered, which data shall be maintained in accordance with the requirements of N.J.A.C. 19:45-1.8(c)5.

(i) A casino licensee may, subject to the requirements of this subsection, issue a cash or non-cash complimentary to a patron based upon either the occurrence of a predesignated event that may occur in the normal conduct of an authorized game or casino simulcasting or his or her random selection from among patrons who are playing an authorized game or making a simulcast wager. Any complimentary program operated by a casino licensee pursuant to this subsection shall:

1. Be open to any member of the public who is making a simulcast wager or playing the authorized game at which the complimentary is being offered;

2. Not permit the issuance of a complimentary from:

- i. The table inventory in a table game;
- ii. The keno writer's drawer in keno;
- iii. The pari-mutuel cashier's drawer;
- iv. The simulcast vault in simulcasting; or
- v. A slot machine hopper or hopper storage area;

3. Not permit the notation of the issuance of any complimentary on any document generated pursuant to this chapter that authorizes a deduction from gross revenue;

4. Prohibit the inclusion of any complimentary in calculating whether the payout on a slot machine satisfies the requirements of N.J.S.A. 5:12-100(e) or N.J.A.C. 19:45-1.37(g);

5. Require the preparation of detailed procedures controlling the program prior to its implementation, which procedures shall be maintained by the casino accounting department; provided, however, if complementaries will be issued based upon the occurrence of an event that may occur in the normal conduct of an authorized game, the casino licensee shall submit for Commission approval a description of the rule which governs the issuance of a complimentary at least five days prior to the commencement of the program, and such approval shall be deemed to have been granted if it is not denied within the five day period; and provided, further, that all such procedures shall address, at a minimum:

i. The period of time that the program will be offered; provided, however, nothing shall prohibit a casino licensee from offering a program for an indefinite period of time, subject to termination upon 24 hours notice to the Commission and public;

ii. The authorized game or simulcasting at which the complimentarys will be issued;

iii. The procedures for determining to whom complimentarys will be issued;

iv. A description of the complimentarys that will be issued; and

v. The procedures by which the casino licensee will pay cash complimentarys or deliver non-cash complimentarys;

6. Ensure that the information required by (i)5 above is available to the public in the casino or casino simulcasting facility at all times that the complimentary program is being conducted; and

7. Not require that any complimentary issued to a patron pursuant to this subsection be included on the daily complimentary report pursuant to (e) above unless the complimentary has a value of more than \$1,000 or be subject to the annual limitations on cash complimentarys established by N.J.A.C. 19:45-1.9B(g).

(j) Prize tokens shall not be offered or provided as a complimentary service or item.

Amended by R.1983 d.112, effective March 29, 1983.
See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Originally filed as an emergency adoption (R.1983 d.37) on January 27, 1983. Readopted as R.1983 d.112. Deleted old (a) and (b) and added new (a) and (b) and added "or items" to "complimentary services".

Amended by R.1989 d.187, effective April 3, 1989.
See: 20 N.J.R. 2644(a), 21 N.J.R. 933(b).

At (c)2., separate category of "entertainment" added.
Amended by R.1989 d.611, effective December 18, 1989.
See: 21 N.J.R. 2953(a), 21 N.J.R. 3931(b).

Added new (b), redesignated existing (b)-(c) as (c)-(d).
Amended by R.1992 d.499, effective December 21, 1992.
See: 24 N.J.R. 2692(b), 24 N.J.R. 4570(a).

In (b), added requirements for internal controls pursuant to N.J.S.A. 5:12-99(a)2 and N.J.A.C. 19:45-1.3; added (b)1, 2 and 3. In (d), added "or items"; in (d)2, also added "cash gift, noncash gift". Added (e).

Amended by R.1993 d.145, effective April 5, 1993.
See: 24 N.J.R. 4505(a), 25 N.J.R. 1521(a).

In (e)1: amended amount to be \$100.00, increased from \$50.00.
Added new subsection (f) regarding complimentarys.

Amended by R.1993 d.494, effective October 4, 1993.
See: 25 N.J.R. 3108(a), 25 N.J.R. 4619(a).

Amended by R.1994 d.34, effective January 18, 1994.

See: 25 N.J.R. 4871(b), 26 N.J.R. 491(a).

Amended by R.1994 d.139, effective March 21, 1994.

See: 26 N.J.R. 113(a), 26 N.J.R. 1377(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.77, effective February 6, 1995.

See: 26 N.J.R. 4173(b), 27 N.J.R. 549(a).

Amended by R.1995 d.468, effective August 21, 1995.

See: 27 N.J.R. 2124(a), 27 N.J.R. 3223(a).

Raised the dollar amounts for reportable and nonreportable complimentary services and items and complimentary cash and noncash gifts.
Amended by R.1995, d.592, effective November 20, 1995.

See: 27 N.J.R. 3309(a), 27 N.J.R. 4729(b).

Amended by R.1996 d.474, effective October 7, 1996.

See: 28 N.J.R. 3244(a), 28 N.J.R. 4516(a).

Cross References

Conversion of cash complimentarys into electronic credits, see N.J.A.C. 19:45-1.37A.

Case Notes

Penalty; cash complimentarys to patron. Division of Gaming Enforcement v. Boardwalk Regency Corporation, 94 N.J.A.R.2d (CCC) 52.

Violations of the Casino Control Act's prohibition on cash complimentarys; assessment of penalty. N.J.S.A. 5:12-102, 5:12-129, 5:12-130. Department of Law & Public Safety, Div. of Gaming Enforcement v. Trump Plaza Associates, 92 N.J.A.R.2d (CCC) 13.

19:45-1.9A Procedures for transportation expense reimbursements

(a) All transportation expense reimbursement transactions, except as otherwise provided in (h) below, shall be performed at the casino cage.

(b) Whenever a patron requests a casino licensee to reimburse transportation expenses, a Travel Disbursement Voucher ("Voucher") shall be prepared. Vouchers shall be maintained in a secure location approved by the Commission. Access to Vouchers, prior to use, shall be restricted to those individuals authorized by the licensee to approve such disbursements. Prior to the transportation expense reimbursement, an individual authorized to approve the disbursement shall examine the original tickets, invoices or receipts presented by the patron in support of the request for valid transportation expense reimbursement. Such tickets, invoices or receipts shall:

1. Contain the actual cost of transportation for which reimbursement is sought;

2. Be dated within 30 days of the request for reimbursement; provided, however, reimbursements may be made for tickets, invoices or receipts which are dated more than 30 days but no more than 180 days prior to the date of request for reimbursement if an explanation is included on the Voucher as to why presentation was delayed;

3. Be in the name of the requesting patron, provided, however, that the tickets, invoices or receipts may be in the name of a person accompanying said patron, or contain no name if the amount of reimbursement is \$250.00 or less, as long as an explanation thereof is noted on the Voucher; and

4. State a destination of Atlantic City; provided, however, if the destination indicated on the ticket, invoice or receipt is a location other than Atlantic City, or if no destination is indicated, the requesting patron or the casino licensee shall provide other documentation as evi-

dence of that patron's presence in Atlantic City during the trip in which the expenses were incurred.

(c) Vouchers shall be, at a minimum, a two-part form.

(d) Vouchers shall be manually prepared or computer generated and shall contain, at a minimum, the following information:

1. The date and time of preparation;
2. The patron's name and address;
3. A description of the transportation expense incurred (that is, airfare, helicopter, limousine, etc.);
4. The amount approved for reimbursement, which amount shall not exceed the actual cost of transportation recorded on the ticket, invoice or receipt;
5. The ticket, invoice or receipt number or an indication that such number is not available, the date of issuance and the issuer of the ticket, invoice or receipt;
6. The signature of the authorizer;
7. The method of payment and, if payment is by check, the check number;
8. The type of identification credentials examined containing the patron's signature and whether said credentials included a photograph or general physical description of the patron, or the personal attestation by the authorizer as to the identity of the patron, or the general cashier's verification that the signature of the patron on the Voucher appears to agree with the signature in the patron's credit file;
9. The signature of the general cashier; and
10. The patron's signature, indicating acknowledgment of the following statement which shall be included on the Voucher: "I affirm that the expenses for which I am seeking reimbursement are supported by genuine tickets, invoices or receipts which I (have provided) (will provide) to (insert name of licensee) and I have not received reimbursement for these expenses from any other source. I am aware that this Voucher is required to be prepared by the regulations of the Casino Control Commission and I may be subject to civil or criminal liability if any material information provided by me is willfully false."

(e) A list shall be maintained in the casino cage of the names and titles of those individuals authorized to approve Vouchers. A copy of this list shall be submitted to the Commission and Division as it is updated.

(f) After examination of the original tickets, invoices or receipts, the authorizer shall record the information noted in (d)1 through (d)5 above, sign the Voucher and present the original and duplicate copy of the Voucher as well as the original tickets, invoices or receipts and any other additional documentation provided in accordance with (b)4 above to the general cashier.

(g) The general cashier shall:

1. Verify the requesting patron's identity in accordance with (d)8 above and record such method of verification on the Voucher;
2. Cancel the original tickets, invoices or receipts in such a manner to prevent subsequent reimbursement and obtain a copy of the original tickets, invoices or receipts, including such cancellation marking, and a copy of any other additional documentation provided in accordance with (b)4 above;
3. Sign the Voucher;
4. Obtain the patron's signature on the original copy of the Voucher;
5. Record the method of payment in accordance with (d)7 above on the Voucher and return the cancelled original tickets, invoices or receipts, and any other additional documentation provided in accordance with (b)4 above, and corresponding reimbursement funds by cash or check to the patron;
6. Attach the copy of the original tickets, invoices or receipts, cancelled in accordance with (g)2 above, and a copy of any other additional documentation provided in accordance with (b)4 above, to the original Voucher;
7. Place the duplicate copy of the Voucher in a locked accounting box to be picked up on a daily basis by accounting personnel with no incompatible functions; and
8. Retain the original Voucher with the attached documentation for closeout purposes and subsequent forwarding, on a daily basis, to accounting for matching and agreement with the duplicate.

(h) If a transportation expense reimbursement transaction cannot be completed at the casino cage due to the unavailability of required information or documentation, a casino licensee may perform a transportation expense reimbursement transaction by mail by complying with the requirements of (a) through (g) above except as otherwise modified below:

1. The authorizer shall record the date of request for reimbursement and the information noted in (d)2 above on the Voucher, and present the partially completed Voucher to the general cashier.
2. The general cashier shall obtain the patron's signature on the Voucher, verify the requesting patron's identity in accordance with (d)8 above, stamp the term "mail in" on the Voucher and sign the Voucher. Any partially completed Voucher shall be maintained by the casino licensee in a secure location within the casino cage, and shall be processed as soon as all required information or documentation is available.

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

2. A metal door with one key that shall be maintained and controlled by the main bank or master coin bank, which shall establish a sign-in and sign-out procedure for removal and replacement of that key;

3. An alarm device that signals the monitors of the casino licensee's close circuit television system whenever the door to the coin vault is opened; and

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

(g) Each establishment may also have one or more "satellite cages" separate and apart from the cashiers' cage, but in or adjacent to a casino or casino simulcasting facility, established to maximize security, efficient operations, or patron convenience and comfort and designed and constructed in accordance with N.J.A.C. 19:45-1.14(c). Subject to Commission approval, a satellite cage may perform any or all of the functions of the cashiers' cage. The functions which are conducted in a satellite cage shall be subject to the applicable accounting controls set forth in this chapter.

(h) Each casino licensee shall file with the Commission and Division the names of all persons possessing the combination or keys to the locks securing the entrance to the cage, any satellite cages, master coin bank and coin vaults; as well as all persons possessing the ability to operate alarm systems for the cage, any satellite cages, master coin bank and coin vaults.

(i) Notwithstanding (b) above, each casino licensee may, with prior Commission approval, operate its cashiers' cage without the master coin bank specified by that subsection, provided that the main bank serves as the central location in the casino for the transactions enumerated in (b)1 through 5 above, and, provided further, that the references therein and elsewhere in the rules of the Commission to:

1. "Master coin bank cashiers" shall apply instead to the main bank cashiers assigned the duties and performing the functions that would otherwise be assigned to or performed by master coin bank cashiers; and

2. The "master coin bank" shall apply instead to the main bank, but only insofar as it is authorized to perform master coin bank functions.

(j) Whenever the rules of the Commission or the approved internal controls of a casino licensee require or authorize documents to be transported from the cashiers' cage to a satellite cage or from a satellite cage to the cashiers' cage or another satellite cage, the casino licensee shall, unless the rule or approved internal control specifically provides otherwise, transport the documents through the use of a pneumatic tube system or a casino security department representative.

(k) Notwithstanding any other provision of the rules of the Commission to the contrary, any casino licensee that operates two or more establishments that are physically connected in a manner deemed appropriate by the Commission may, with the prior approval of the Commission, operate a single cashiers' cage in one of those establishments to serve as the central location for the functions set forth in (a) above for all of the establishments; provided, however, that the casino licensee shall be required to operate such satellite cages in each establishment as the Commission may deem necessary.

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 subsection (b), recodify existing (b)-(c) as (c)-(d). Recodified existing (d) as new (e), adding text regarding master coin bank. Amended by R.1992 d.233, effective June 1, 1992.
See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).

Deleted existing subsection (c) and recodified existing (d) and (e) with no change in text. Added new subsections (d)-(f) and recodified existing subsection (e) as new subsection (g), adding references to coin vaults to text.

Amended by R.1992 d.358, effective September 21, 1992.
See: 24 N.J.R. 2136(b), 24 N.J.R. 3335(a).

Coin vaults may have single lock, in place of double locks. 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 requirements added at (b). Amended by R.1993 d.319, effective July 6, 1993.
See: 25 N.J.R. 1673(a), 25 N.J.R. 2911(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.469, effective August 21, 1995.
See: 27 N.J.R. 1788(a), 27 N.J.R. 3225(a).

Added (j).
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.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).

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; and

3. 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.

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 in a minimum amount approved by the Commission.

(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 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 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; and

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

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 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 odds 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 and cage supervisors 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; and

vi. 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;
 - 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 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 Reports in accordance with N.J.A.C. 19:45-1.42(f);
 - xv. 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
 - xvi. 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;
 - v. Exchange currency for coupons and currency 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 and general cashiers, 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.

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)1xii; 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)1xiii; 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 1xiv. 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)1xvi.

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)1xviii.

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)1xviii.

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).

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 metal container 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. 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.

(b) Each bill changer in a casino shall have contained in it a secure metal container known as a "slot cash storage box" in which shall be deposited all cash and coupons inserted into the bill changer. 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;

(h) Each slot machine in a casino shall have such test connections as may be specified by the Division and approved by the Commission for the on-site inspection, examination, and testing of such machine.

(i) Each slot machine in a casino shall have devices, equipment, features and capabilities as may be required by the Commission for that particular model of slot machine after the prototype model is tested and examined by the Division.

Amended by R.1987 d.302, effective July 20, 1987.

See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a).

(a)4 and (f) substantially amended.

Petition for Rulemaking: Slot machine bill changer machine.

See: 19 N.J.R. 1110(a).

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

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

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 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).

Added (e) bill changers attached to slot machines.

Correction: At (b)2., the word "slot" added before "tokens" and "gaming" deleted. N.J.A.C. reference corrected.

See: 21 N.J.R. 933(a).

Notice of Receipt of Petition for Rulemaking in (a).

See: 23 N.J.R. March 18, 1991.

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

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

Added new (a)7; revised (a)1 to specify placement of manufacturer's serial number.

Amended by R.1992 d.58, effective February 3, 1992.

See: 23 N.J.R. 1306(a), 24 N.J.R. 487(a).

Allowed casinos to establish time limits of not less than 30 days for the offering of progressive and merchandise jackpot.

Amended by R.1992 d.210, effective May 18, 1992.

See: 24 N.J.R. 58(a), 24 N.J.R. 1906(a).

Deleted requirement at existing (e)2 regarding the "cash box meter". Recodified existing (e)3 as new (e)2.

Amended by R.1993 d.319, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

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.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.624, effective December 4, 1995.

See: 27 N.J.R. 1789(a), 27 N.J.R. 4915(a).

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.358, effective August 5, 1996.

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

Amended by R.1996 d.474, effective October 7, 1996.

See: 28 N.J.R. 3244(a), 28 N.J.R. 4516(a).

Case Notes

No implied private cause of action for inadequate or defective signage of slot machine. *Marcangelo v. Boardwalk Regency Corp.*, D.N.J.1994, 847 F.Supp. 1222, on subsequent appeal 47 F.3d 88.

Failure to state claim against casinos for breach of contract for removal of progressive slot machines before jackpots were won. *Decker v. Bally's Grand Hotel Casino*, 280 N.J.Super. 217, 655 A.2d 73 (A.D.1994).

19:45-1.37A Electronic transfer credit systems

(a) A casino licensee may operate an electronic transfer credit system which permits a patron to convert cash complementaries accumulated by the patron pursuant to N.J.A.C. 19:45-1.9(f) or received by the patron pursuant to N.J.A.C. 19:45-1.9(h) into electronic credits and to have those credits transferred directly to a slot machine.

(b) All aspects of an electronic transfer credit system, including all hardware and software utilized therein, shall be subject to review and approval by the Commission prior to the implementation of the system by the casino licensee. The internal control procedures submitted by the casino licensee shall address the integrity, security and control of its electronic transfer credit system and shall, without limitation, include:

1. An overview of the system design;
2. System access restrictions including, at a minimum, copies of all menus;
3. Hardware and software controls;
4. Magnetic tape controls;
5. Override policies and restrictions;
6. Copies of all reports generated related to the use of electronic transfer credits;
7. Backup and recovery procedures and failure analysis;
8. The duties and responsibilities of the MIS, internal audit, slot and casino accounting departments with regard to the electronic transfer credit system;
9. Access controls;
10. Procedures for handling customer disputes;
11. Network security; and
12. Audit programs.

(c) Each transfer of electronic credits to a slot machine authorized by this section shall be initiated by a patron using an access control approved by the Commission. All access controls shall require the use of a unique access code for each patron, which access code shall be selected by and only available to the patron.

(d) An electronic transfer credit system shall not permit a patron to transfer more than \$400.00 in electronic credits to a slot machine in a single transaction.

(e) A record of each transfer of electronic credits to a slot machine authorized by this section shall be maintained by the casino licensee and shall be identified by, at a minimum, the date, time and the asset number of the slot machine to which the transfer occurred and an identification number assigned to the patron who initiated the transaction. The identification number assigned to each patron for the purposes of this subsection shall be different from the

unique access code selected by that patron as part of an access control.

(f) In addition to the requirements of N.J.A.C. 19:45-1.37(b), each slot machine which can be activated through the use of an electronic transfer credit shall be equipped with an "electronic transfer credit meter" that continuously and automatically increments in an amount equal to the value of any cash complimentaries which are converted into electronic credits and transferred to that slot machine by a patron. The electronic transfer credit system shall store this information in machine-readable form and such stored data shall not be susceptible to unauthorized alteration or deletion by any person. On a daily basis, a member of the casino accounting department shall generate a report of the amounts withdrawn from patron accounts and attach a copy of such report to the Slot Win Report in accordance with (h) below.

(g) No slot machine may be connected to, or disconnected from, an electronic transfer credit system without the prior written approval of the Commission.

(h) Each casino licensee shall develop a report or reports which shall be used by a casino accounting department employee to audit the system on a daily basis. Once the audit has been completed, the casino accounting department employee shall sign the report(s) and record the appropriate figures from the report(s) on the Slot Win Report. The report(s) shall be attached to the Slot Win Report for that gaming day. The report(s) required by this subsection and all related audit procedures shall be approved by the Commission.

(i) On at least a monthly basis, each casino licensee using an electronic transfer credit system shall provide a statement to each patron who has participated in the system that month. The statement shall include, at a minimum, the patron's beginning monthly balance, credits earned pursuant to N.J.A.C. 19:45-1.9(f), credits transferred to a slot machine pursuant to this section and the patron's monthly ending balance. In addition, if requested by a patron, the casino licensee shall have the ability to provide a detail account of all electronic transfer credit transactions initiated by that patron.

(j) No adjustment to the amount of any electronic transfer credit shall be made by a casino licensee without the approval of the Commission.

New Rule, R.1996 d.486, effective October 21, 1996.
See: 27 N.J.R. 4992(a), 28 N.J.R. 4601(a).

19:45-1.38 Slot machines and bill changers; authorized locations; movements

(a) Each slot machine that is on a casino floor shall be:

1. Placed at an authorized location identified on a casino floor plan approved by the Commission pursuant to N.J.A.C. 19:43-7.3 or 7.6; and

2. Identified on the Slot Machine Master List required by N.J.A.C. 19:43-7.4(b).

(b) No slot machine or bill changer shall be removed from or returned to an authorized slot machine location in the casino or moved from one authorized slot machine location to another except in accordance with the requirements of N.J.A.C. 19:43-7.4.

(c) Once a slot machine or bill changer has been placed in the casino, all movements of that machine and/or bill changer from or to a location shall be recorded by a slot department member in a machine movement log which shall include the following:

1. The manufacturer's serial number and the asset number of the moved slot machine and/or bill changer;
2. The date and time of movement of the slot machine and/or bill changer;
3. The location from which the slot machine and/or bill changer was moved;
4. The location to which the slot machine and/or bill changer was moved; and
5. The signatures of the slot shift manager and the lead technician verifying the movement of the slot machine and/or bill changer.

(d) Prior to removing a slot machine from the gaming floor:

1. The machine's slot drop bucket or slot drop box shall be removed and transported to the count room;
2. All meters shall be read and recorded in conformity with the procedures set forth in N.J.A.C. 19:45-1.42; and
3. Any coins or slot tokens in any of the slot machine's hoppers or in the corresponding hopper storage area shall be removed, transported, and counted with the slot drop bucket or slot drop box; provided, however, that a slot machine may be removed from the casino with coins or slot tokens contained therein so long as:

i. Removal of the coins or the slot tokens, or any combination thereof, is precluded by mechanical or electrical difficulty;

ii. The casino licensee records in a slot machine movement log whether coins or slot tokens remain in the slot machine that is removed from the casino, and also records in that log the nature of the mechanical or electrical difficulty, the date and time that the coins or slot tokens are removed from the slot machine and transported to the count room, the date and time that the slot machine is removed from the casino, and the date and time that the slot machine is opened; and

iii. The removal and transportation to the count room of the coins or slot tokens is completed immediately after the slot machine is opened; and

- i. The date and time;
- ii. The asset number of the slot machine from which the slugs were removed;
- iii. The denomination of the slot machine;
- iv. The denomination and quantity of slugs;

- v. A brief description of the slugs; and
 - vi. The signature of the slot attendant, slot mechanic or slot department supervisor completing the Slug Report.
2. Upon completion of the Slug Report required by (d)1 above, the slot attendant, slot mechanic or slot department supervisor shall remove the envelope or container and transport it with the Slug Report to the Master Coin Bank or other location as approved by the Commission. The individual accepting receipt of the slugs shall sign all three parts of the Slug Report. The original Slug Report shall be delivered to the Commission and the triplicate shall be delivered to the Division's in-house office by the end of each gaming day. The duplicate Slug Report shall remain with the slugs until their destruction.

3. If more than nine slugs are found at any one time in a slot machine's hopper, the slot department member shall place the slugs into the envelope or container and immediately complete the Slug Report required by (d)1 above. The slugs shall be immediately transported in accordance with (d)2 above. The slot department member shall inspect the slot machine and coin mechanism to determine if there is a malfunction. The results of this inspection shall be documented on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j).

4. All slugs shall be destroyed in accordance with procedures submitted to and approved by the Commission which procedures shall include a written notification to the Division as to the date, time and location of destruction.

New Rule, R.1994 d.423, effective August 15, 1994.
See: 26 N.J.R. 1620(a), 26 N.J.R. 3465(c).
Amended by R.1994 d.504, effective October 3, 1994.
See: 26 N.J.R. 4089(a).
Amended by R.1996 d.417, effective September 3, 1996.
See: 28 N.J.R. 1498(a), 28 N.J.R. 4111(b).

Cross References

Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults, see N.J.A.C. 19:45-1.15.

19:45-1.42 Removal of slot drop buckets, slot drop boxes and slot cash storage boxes; unsecured currency; meter readings

(a) For each slot machine and attached bill changer on the gaming floor, the slot drop bucket, slot drop box and slot cash storage box shall be removed at least once a week on specific days and at times designated by the casino licensee on a schedule which shall be filed with the Commission and the Division. No slot drop bucket, slot drop box or slot cash storage box shall be emptied or removed from its compartment at other than the times specified on such schedule except with the express approval of the Commission. Prior to emptying or removing any slot drop bucket, slot drop box or slot cash storage box, a casino licensee shall

notify the Commission and the surveillance department of the transportation route that will be utilized.

1. All slot drop boxes which are not attached to a slot machine or temporarily stored in the base of a slot machine pursuant to (c)2ii below, including emergency slot drop boxes which are not actively in use, shall be stored in the count room or other secure area outside the count room approved by the Commission, in an enclosed storage cabinet or trolley and secured in such cabinet or trolley by a separately keyed, double locking system. The key to one lock shall be maintained and controlled by the security department and the key to the second lock shall be maintained and controlled by the Commission.

(b) Slot drop buckets, slot drop boxes and slot cash storage boxes shall be removed from their compartments in a slot machine or bill changer, in the presence of a Commission inspector, by at least three employees, two of whom shall be members of the casino security department, and one of whom shall be a member of the casino accounting department or an independent slot machine cage department established pursuant to N.J.A.C. 19:45-1.11(b)9.

(c) Procedures and requirements for removing slot drop buckets, slot drop boxes and slot cash storage boxes from the casino shall be as follows:

1. The slot drop bucket, slot drop box or slot cash storage box shall be removed from its compartment and an empty slot drop bucket, slot drop box, or slot cash storage box shall be placed into the compartment, and if applicable, a unique identification number shall be assigned and recorded for the slot cash storage box, either upon its insertion or removal, after which the compartment shall be closed and locked;

2. All slot drop buckets, slot drop boxes and slot cash storage boxes removed from compartments shall be transported directly to, and secured in the count room by the personnel required by N.J.A.C. 19:45-1.17(c), for the counting of their contents; provided, however, that:

i. A slot cash storage box removed from a bill changer in order to service the bill changer may be temporarily stored in the corresponding double-locked base of the slot machine (the compartment of the slot machine containing the slot drop bucket or slot drop box) attached to the bill changer, and shall be replaced and relocked in the bill changer when the repairs are completed. If the repairs cannot be completed and the slot cash storage box cannot be replaced in the bill changer by the end of the repair person's shift, or if the bill changer must be removed from the casino floor, the slot cash storage box shall be removed from the locked slot compartment and transported to the count room in accordance with N.J.A.C. 19:45-1.38; and

ii. A full or inoperable slot drop box shall be replaced with an empty emergency slot drop box, and may be stored in its corresponding double-locked slot machine base until no later than the next scheduled slot drop box pickup; and

3. Except for members of the casino accounting department or independent slot machine cage department participating in the emergency removal of a slot cash storage box or slot drop box, casino security department employees and representatives of the Commission and Division, all persons participating in the removal of slot drop buckets, slot drop boxes and slot cash storage boxes shall wear as outer garments only a full-length, one-piece pocketless garment with openings only for the hands, feet and neck.

(d) In addition to complying with the procedures included in (b) and (c) above, a casino licensee shall submit to the Commission for approval its procedures detailing how the slot drop bucket, slot drop box and slot cash storage box for each slot machine and attached bill changer on the gaming floor will be emptied or removed from its compartment when the casino is open to the public for 24 hours. Such submission shall include at least the following:

1. How patrons will be notified that a slot machine will be closed for emptying or removing slot drop buckets, slot drop boxes or slot cash storage boxes;
2. How patrons will be removed from slot aisles;
3. How the area will be secured while the slot drop buckets, slot drop boxes or slot cash storage boxes are emptied or removed; and
4. How the compartments in which the full slot drop buckets, slot drop boxes or slot cash storage boxes are transported, will be secured while they are in the casino.

(e) Whenever currency is found inside a bill changer but outside the slot cash storage box ("unsecured currency"), a slot department representative or casino accounting department representative shall complete a form which includes the asset number or, pursuant to N.J.A.C. 19:45-1.16(b), other unique identification number of the slot cash storage box in the bill changer in which the unsecured currency was found, the date the unsecured currency was found and the total dollar amount of the unsecured currency. The slot department representative or casino accounting department representative and a member of the casino security department shall then sign the form as evidence of the total dollar amount being transported; place the form and the unsecured currency into an envelope or container, unless the form is printed on the front of the envelope in which the currency is being placed; and transport the envelope or container directly to the cashiers' cage.

(f) Upon receipt of the envelope or container from the slot department representative or casino accounting department representative, a main bank cashier or cage supervisor shall immediately prepare an Unsecured Bill Changer Currency Report. If the unsecured currency was not transported by a slot supervisor or casino accounting supervisor, the Unsecured Bill Changer Currency Report shall be prepared by a cage supervisor pursuant to (j) below.

(g) Unsecured Bill Changer Currency Reports shall be serially prenumbered forms. Each series of Unsecured Bill Changer Currency Reports shall be used in sequential order and shall be accounted for by employees independent of the cashiers' cage and slot department. All original and duplicate void Unsecured Bill Changer Currency Reports shall be marked "VOID" and shall require the signature of the preparer. All copies of void Unsecured Bill Changer Currency Reports shall be forwarded to the accounting department at the end of the gaming day.

(h) For establishments in which Unsecured Bill Changer Currency Reports are manually prepared, the following procedures and requirements shall be observed:

1. Each series of Unsecured Bill Changer Currency Reports shall be a three-part form, at a minimum, and shall be inserted into a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser; and
2. Access to the triplicates shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of Unsecured Bill Changer Currency Reports, placing Unsecured Bill Changer Currency Reports in the dispensers, and removing from the dispensers the triplicates remaining therein.

(i) For establishments in which Unsecured Bill Changer Currency Reports are computer prepared, each series of Unsecured Bill Changer Currency Reports shall be a two-part form, at a minimum, and shall be generated by a computer system that will: simultaneously print an original and duplicate and store, in machine-readable form, all information printed on the original and duplicate; and discharge the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation of the Unsecured Bill Changer Currency Report.

(j) On the original, duplicate and triplicate or, if applicable, in stored data, the main bank cashier or cage supervisor shall record, at a minimum, the following information:

1. The date and time of preparation;
2. The asset number or, pursuant to N.J.A.C. 19:45-1.16(b), other unique identification number of the slot cash storage box in the bill changer from which the unsecured currency was removed;

3. The denomination(s) of unsecured currency;
4. The total dollar amount of the unsecured currency; and
5. The signature or, if computer prepared, identification code of the preparer.

(k) The original and duplicate copies of the Unsecured Bill Changer Currency Report shall be presented to the slot department representative or casino accounting department representative and the casino security representative for signature.

1. Upon meeting the signature requirements, the main bank cashier or cage supervisor shall transport the unsecured currency along with the original and duplicate copies of the Unsecured Bill Changer Currency Report to the main bank.

i. If the Unsecured Bill Changer Currency Report was prepared by a cage supervisor, the main bank cashier shall:

(1) Sign the original and duplicate copies of the Unsecured Bill Changer Currency Report;

(2) Retain the original Unsecured Bill Changer Currency Report and the unsecured currency; and

(3) Return the duplicate Unsecured Bill Changer Currency Report to the cage supervisor who shall attach the form referenced in (e) above to the duplicate and expeditiously deposit the duplicate with the attached form into the locked accounting box located in the cashiers' cage.

ii. If the Unsecured Bill Changer Currency Report was prepared by the main bank cashier, the main bank cashier shall:

(1) Retain the original Unsecured Bill Changer Currency Report and the unsecured currency;

(2) Attach the form referenced in (e) above to the duplicate Unsecured Bill Changer Currency Report; and

(3) Return the duplicate Unsecured Bill Changer Currency Report and attached form to the casino security representative who shall expeditiously deposit the duplicate with the attached form into a locked accounting box maintained in a location approved by the Commission.

2. The main bank cashier shall then either:

i. Add the value of the unsecured currency to the main bank's accountability and retain the original of the

Unsecured Bill Changer Currency Report until the end of the gaming day; or

ii. Maintain the unsecured currency and the original Unsecured Bill Changer Currency Report until both are collected by a count room supervisor and immediately transported to the count room where:

(1) The currency shall be counted with the contents removed from the corresponding slot cash storage box and recorded on the Slot Cash Storage Box Report; and

(2) The original Unsecured Bill Changer Currency Report shall be forwarded to the accounting department in accordance with N.J.A.C. 19:45-1.33(i).

(l) At the end of the gaming day, at a minimum, the original and duplicate copy of the Unsecured Bill Changer Currency Report shall be forwarded as follows:

1. If, pursuant to (k)1 above, the main bank cashier has retained possession of the original, the cashier shall forward the original directly to the accounting department for agreement with the triplicate or stored data; and

2. The duplicate with the attached form shall be forwarded directly to the accounting department for recording on the Slot Cash Storage Box Report and Slot Win Sheet, and agreement with the triplicate or stored data; provided, however, that no additional recording of the unsecured currency shall be required if the currency has been transported to the count room, counted and recorded pursuant to (k)2 above.

(m) The duplicate copy of the Unsecured Bill Changer Currency Report shall be attached to the Slot Cash Storage Box Report as supporting documentation. A notation shall be made on the duplicate Unsecured Bill Changer Currency Report indicating whether the dollar amount of the unsecured currency has been added to the Slot Cash Storage Box Report and Slot Win Sheet in accordance with (k)2 above or (l)2 above.

(n) Notwithstanding the requirements of (e) through (m) above, when unsecured currency is found during the collection of slot cash storage boxes, a casino licensee shall transport the unsecured currency directly to the soft count room. The completion of the form required by (e) above shall be performed by a count team member and a member of the casino security department. The envelope or container shall be transported with the slot cash storage boxes to the count room pursuant to N.J.A.C. 19:45-1.17(c). The unsecured currency shall be counted and recorded with the contents removed from the corresponding slot cash storage box. The form prepared pursuant to (e) above shall be forwarded to the accounting department with the Slot Cash Storage Box Report pursuant to N.J.A.C. 19:45-1.33(i).

(o) Accounting department employees with no incompatible functions shall, at least once a week, read and record on a Slot Meter Sheet the numbers on the in-meter, drop meter, jackpot meter, manual jackpot meter, cash box meter, if applicable, and coupon meters in accordance with internal controls approved by the Commission. In lieu of manual meter readings, a casino licensee may have a computer system, as approved by the Commission, record any of the required meter readings. The computer shall store in machine readable form all information required by this section and such stored data shall not be susceptible to change or removal by any personnel. If a bill changer does not contain a cash box meter pursuant to N.J.A.C. 19:45-1.37(e)1, a casino licensee shall be required to read and record or have an approved computer system record the bill meter readings each time the slot cash storage box is removed. Accounting department employees shall periodically read and record on a Slot Meter Sheet the numbers on the bill meters in accordance with a schedule established by the casino licensee and approved by the Commission, but in no event shall the casino licensee be required to read and record the bill meters more than once a week. These procedures shall be performed in conjunction with the removal and replacement of the slot drop buckets, slot drop boxes or slot cash storage boxes prior to opening the slot machines for patron play.

(p) After preparation of the Slot Meter Sheet each employee involved with its preparation shall sign the Slot Meter Sheet attesting to the accuracy of the information contained thereon after which the sheet shall be forwarded directly to the accounting department for comparison to the Slot Win Sheet and calculation of slot machine statistics.

(q) Whenever there is a variance of \$25.00 or more between the cash box meter reading that is recorded on the Slot Meter Sheet pursuant to (o) above or a reading from a computer system approved pursuant to N.J.A.C. 19:45-1.37(e)1 and the total amount of cash and coupons removed from the bill changer's slot cash storage box, the casino licensee's accounting department shall, as expeditiously as possible, read and record on a Slot Meter Sheet the bill meters and value coupon meter, and shall remove the slot cash storage box and count the contents in accordance with N.J.A.C. 19:45-1.33. The meter readings from the bill meters and value coupon meter shall be compared to the total amount of cash and coupons removed from the slot cash storage box for the period from the last date the bill meters and value coupon meter were read to verify the variance. The casino licensee shall be required to file an incident report with the casino controller, Commission and Division whenever there is a variance of \$25.00 or more. The incident report shall include, at a minimum, the following:

1. The date of the meter reading;
2. The date the report was filed;

3. The amount of the variance, by denomination;
4. The asset number of the bill changer involved;
5. An indication as to the cause of the variance, if available;
6. An indication as to whether the bill meters and value coupon meter confirmed the variance; and
7. The signature and license number of the preparer.

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(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 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).

Added the removal of slot storage boxes.

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

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

In (a): revised text and added final phrase regarding the emptying or removing of any slot drop bucket or slot cash storage box. In (b): added new (b)1ii, revising old (b)1ii deleted (b)2ii, recodifying (b)2i into text of subparagraph (b)2. Revised text at (b)1i, adding phrase "When the casino is not open to the public, the . . ." to beginning of subparagraph and adding "accounting department members" to identify employees. In (c): stylistic revisions; added new subsection (d), recodifying (d)-(e) as (e)-(f).

Amended by R.1992 d.154, effective April 6, 1992.

See: 24 N.J.R. 57(a), 24 N.J.R. 1379(a).

In (b)-(c), added "casino" to define "security department member". In (c)1iii, added reference to "casino security department employees".

Amended by R.1992 d.432, effective November 2, 1992.

See: 24 N.J.R. 2695(a), 24 N.J.R. 4068(c).

Staffing requirements for removal changed in (b).

Amended by R.1993 d.36, effective January 19, 1993.

See: 24 N.J.R. 4026(a), 25 N.J.R. 348(b).

Meters to be read by casino accountants; (g) added procedure for variation of \$25.00 or more.

Administrative correction to (b)1ii.

See: 25 N.J.R. 1519(b).

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

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

In (c): added text regarding the utilization of a unique identification number.

Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

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.79, effective February 22, 1994.

See: 25 N.J.R. 4873(a), 26 N.J.R. 1110(b).

Amended by R.1994 d.297, effective June 20, 1994.

See: 26 N.J.R. 1440(a), 26 N.J.R. 2594(a).

Amended by R.1994 d.344, effective July 5, 1994.

See: 26 N.J.R. 1621(a), 26 N.J.R. 2804(a).

Amended by R.1994 d.422, effective August 15, 1994.

See: 26 N.J.R. 2213(a), 26 N.J.R. 3464(b).

Amended by R.1994 d.574, effective November 21, 1994.

See: 26 N.J.R. 3606(b), 26 N.J.R. 4639(a).

Amended by R.1995 d.624, effective December 4, 1995.

See: 27 N.J.R. 1789(a), 27 N.J.R. 4915(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.357, effective August 5, 1996.

See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).

Cross References

Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults, see N.J.A.C. 19:45-1.15.

19:45-1.43 Procedure for counting and recording contents of slot drop buckets and slot drop boxes

(a) The opening, counting and recording of the contents of slot drop buckets and slot drop boxes (the "hard count") shall be performed in the count room required pursuant to N.J.A.C. 19:45-1.32 by at least three employees of the casino licensee (the "count team"). Except as otherwise provided in (i) below, the hard count shall be performed in the presence of a Commission inspector. To gain entrance to the count room, a Commission inspector shall present an official identification card issued by the Commission which contains his or her photograph.

(b) The contents of slot drop buckets and slot drop boxes shall be counted and recorded immediately after removal from their slot machine compartments. Each casino licensee shall file with the Commission and the Division the specific times during which the contents of slot drop buckets and slot drop boxes shall be counted and recorded.

(c) All members of the count team present in the count room during the counting process shall be required to wear a full-length, one-piece, pocketless outer garment with no openings other than for the hands, feet and neck.

(d) No person shall carry a pocketbook or other container into the count room at any time unless it is transparent.

(e) All persons exiting the count room shall be inspected with a metal detector by a casino security department employee in the presence of a Commission inspector. The counting and recording process shall be discontinued and all coin and slot tokens shall be secured during any work break or emergency where the minimum number of count room personnel required by (a) above are not present or are not capable of performing their responsibilities.

(f) Immediately prior to opening and counting the contents of the slot drop buckets and slot drop boxes:

1. The doors to the count room shall be securely locked;

2. A count team member shall notify a surveillance department employee assigned to the closed circuit television monitoring room required by N.J.A.C. 19:45-1.10 that the count is about to begin; and

3. The count room supervisor shall notify the Commission inspector, in writing, of the name and Commission licensee number of each person who shall participate in the counting process and whether each such individual is scheduled to:

i. Be present in the count room during the entire counting process;

ii. Enter the count room during the counting process; or

iii. Leave the count room prior to the conclusion of the counting process.

(g) No person shall be permitted to enter or leave the count room during the counting process, except in an emergency, unless his or her name is on a written notice required by (f) above and a Commission inspector is present.

1. If a casino licensee permits a member of the count team to enter or leave the count room during the counting process, any employee remaining in the count room shall be required to display his or her hands and move to a location away from any coin or slot token until the count team member has entered or left the count room. All activity in the count room shall be discontinued during any period when a count team member is entering or exiting the count room.

2. Once the counting process has been started, the count room supervisor shall be required to notify the closed circuit television monitoring room whenever a count room door will be opened.

3. The surveillance department shall monitor and make a video recording, with the time and date inserted thereon, of the entire hard count, including any entrance to or exit from the count room by any person during the hard count and all metal detector inspections performed by casino security. The video recording shall be retained by the surveillance department for at least five days from the date of recordation unless otherwise directed by the Commission or the Division.

(h) No prize tokens, coins or slot tokens shall be removed from the count room after the commencement of the hard count until the hard count has been completed and the prize tokens, coins or slot tokens have been recounted and accepted by a main bank cashier or master coin bank cashier in accordance with (j)4 below.

(i) Procedures and requirements for conducting the hard count shall be as follows:

1. Prior to the first slot drop bucket or slot drop box being emptied and counted, employees of the casino licensee shall:

i. Check, in the presence of the Commission inspector, the accuracy of all weighing and counting equipment, with the exception of coin or slot token wrapping machines, to insure proper calibration for each denomination of coin and slot token; and

ii. Complete and sign a calibration report.

2. All slot tokens in denominations of \$25.00 or more shall be counted or weighed at the beginning of the hard count, in the presence of the Commission inspector. The casino licensee may count or weigh other denominations

of coins or slot tokens at the same time, provided that the high denomination slot token count proceeds to completion without interruption, except as otherwise provided herein. The Commission inspector shall, independently of the casino licensee, record on a countdown sheet the total amount of each slot token in a denomination of \$25.00 or more which is counted or weighed. The inspector shall compare the totals on his or her countdown sheet with the amounts of those slot tokens recorded by the hard count team on the Slot Win Sheet, and verify that the amounts are in agreement and are correct, and if not, shall either satisfactorily account for any discrepancies, if possible, or document the incident and promptly report it to the Division. At the conclusion of the hard count, the inspector shall recompare the totals on the countdown sheet with the final totals determined by the casino licensee.

3. Before each slot drop bucket or slot drop box is emptied, one count team member shall hold it up in full view of the closed circuit television camera and the count team member recording the count so as to permit proper recording of the number contained thereon.

4. The contents of each slot drop bucket or slot drop box shall be emptied, counted and recorded separately and such procedures shall at all times be conducted in full view of the closed circuit television cameras located in the count room.

5. The contents of each slot drop bucket or slot drop box shall be emptied separately into either a machine that automatically counts the coins or slot tokens or a scale that automatically weighs the coin or slot tokens; provided, however, that any prize tokens or foreign slot tokens shall be manually counted and separately recorded on the Slot Win Sheet.

6. Immediately after the contents of each slot drop bucket or slot drop box are emptied into either the counting machine or scale, the inside of the slot drop bucket or slot drop box shall be held up to the full view of the closed circuit television camera and shall be shown to at least one other count team member and the Commission inspector, if present, to assure that all contents of the slot drop bucket or slot drop box have been removed.

7. As the contents of each slot drop bucket or slot drop box are counted by the counting machine or weighed by the scale, one member of the count team shall manually record or cause a computer system to record, in a manner approved by the Commission, the following information on the Slot Win Sheet or a supporting document:

i. The asset number of the slot machine to which the slot drop bucket or slot drop box contents corresponds, if not preprinted thereon;

ii. The number of coins or slot tokens, or the weight of the coins or slot tokens contained in the slot drop bucket or slot drop box; provided, however, that if the value of the coins or slot tokens is not converted into dollars and cents until after the counting process is completed, the conversion shall be calculated and the dollar value of the drop shall be entered by denomination on the Slot Win Sheet;

iii. The number and dollar of each denomination of prize token issued by any casino licensee, and the total dollar value of all prize tokens issued by any casino licensee; and

iv. The number and dollar value of each denomination of foreign slot token and the total dollar value of all foreign slot tokens.

8. A Commission inspector may, at any time, require the accuracy of any weighing, wrapping or counting equipment, or the amount of any previously weighed, wrapped or counted coin or slot tokens, to be checked or rechecked.

9. After all slot tokens in denominations of \$25.00 or more have been counted, wrapped or placed in racks, and then secured in a manner approved by the Commission, the Commission inspector may leave the count room to perform other functions as required by the Commission. Upon leaving the count room, the inspector shall:

i. Notify the surveillance department of his or her departure; and

ii. Test and activate the light system or other approved device at the count room door required by N.J.A.C. 19:45-1.32(d).

10. No person shall enter or leave the count room during the hard count when a Commission inspector is not present except in an emergency.

11. After the contents of all the slot drop buckets and slot drop boxes are counted or weighed and recorded, each count team member shall sign the Slot Win Sheet or other document as approved by the Commission attesting to their involvement in the hard count. Any person who, in accordance with (f) above, is scheduled to leave the count room prior to the completion of the entire count process, shall also record the time that he or she exited the count room. Any person who enters or leaves the count room due to an emergency shall sign, and record the time of the entry or exit on, the Slot Win Sheet or such other document as approved by the Commission; except that, if the person exiting the count room is unable to sign the document due to the emergency, the count room supervisor shall record the person's name and time of exit and a notation describing the emergency on the document.